INDEPENDENT STATE AND GOVERNMENT OF SAMOA
MALO TUTOATASI O SAMOA

REPORT OF THE CONTROLLER & AUDITOR-GENERAL
TO THE LEGISLATIVE ASSEMBLY

LIPOTI A LE PULE MA SUETUSI SILI
I LE FONO AOAO FAITULAFONO

REPORT ON THE OPERATIONS OF
THE SAMOA AUDIT OFFICE

LIPOTI O GALUEGA A LE
OFISA SUETUSI A SAMOA

JULY 2022 – JUNE 2023

IULAI 2022 - IUNI 2023

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Please address all correspondences to the Controller and Auditor General

FA'AVAEI LE ATUA SAMOA

AUDIT OFFICE

P.O Box 13
Apia, Samoa

30 April 2024

Susuga Hon. Papalii Lio Oloipola Ta'eu Masipa'u
Honourable Speaker
Legislative Assembly
Independent State of Samoa

Dear Mr. Speaker,

Report to Parliament on the Operations of the Audit Office - July 2022 to June 2023

In compliance with Article 98 of the Constitution of the Independent State of Samoa 1960 and Section 42 of the Audit Act 2013, I respectfully submit to you, for transmission to the Legislative Assembly of Samoa and for tabling in the next Parliament session, my Report on the Operations of the Audit Office for the period, 1 July 2022 to 30 June 2023.

Yours Sincerely,

Cafele

Fuimaono Mata'afā Papali'i C. G. Afele
<u>CONTROLLER AND AUDITOR-GENERAL</u>

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Ia faatuatusi tusitusiga uma i le Pule ma Suetusi Sili

PO BOX 13
APIA, SAMOA

FA'AVAEI LE ATUA SAMOA

OFISA SUETUSI

30 Aperila 2024

Susuga Hon. Papalii Lio Oloipola Ta'eu Masipa'u
Afioga i le Fofoga Fetalai
Fono Aoao Faitulafono
Malo Tutoatasi o Samoa

Lau Afioga i le Fofoga Fetalai,

Lipoti i le Palemene i luga o Galuega a le Ofisa Suetusi mo Iulai 2022 - Iuni 2023

I le usitaia ai o le Mataupu 98 o le Tulafono Faavae o le Malo Tutoatasi o Samoa 1960, ma le Vaega 42 o le Tulafono o le Sueina o Tusi 2013, ua ou tuuina atu nei ma le faaaloalo tele i lau Afioga, mo le faataatiaina i luga o le laulau a fono a le Palemene i lana fonotaga o lumanai nei, la'u Lipoti i luga o Galuega a le Ofisa Suetusi, mo le vaitaimi o le aso 1 Iulai 2022 e oo atu i le 30 o Iuni 2023.

Ma le faaaloalo,

Cafele

Fuimaono Mata'afā Papali'i C. G. Afele
<u>PULE MA SUETUSI SILI</u>

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FAASOLOGA O MATAUPU

FOREWORD & HIGHLIGHT

This is my twenty fourth (24) report to Parliament since my initial appointment to the Constitutional Office of Controller and Auditor-General. This report is on the operations of the Samoa Audit Office (SAO) and the results of audits and other assignments completed between July 2022 and June 2023. The report has also brought in other assignments completed before the reporting period but have not been reported in the past in the relevant reports to parliament.

The volume of work and assignments undertaken during this reporting period continues to exceed the performance targets that SAO committed to in its annual budget for the year ended 30 June 2023 and also reflect the ongoing efforts of SAO to clear the backlog and audits and reports in arrears. In the financial year ended 30 June 2023, there were 141 assignments completed and now reported compared to 60 in the financial years ended 30 June 2009 and 30 June 2010 when the clearance of the backlog/arrears started.

Other subjects of interest for the year ended 30 June 2023 from media reports, cabinet decisions and other open and non-auditee sources are currently being quality assured and fine combed for reporting to parliament for the year ending 30 June 2025 and subsequent reports to parliament together with subjects of interests from the same sources for the financial years 2013 to 2022 as committed to in our report to parliament for the year ended 30 June 2022.

The 2023 audit report to parliament continues the reporting of the assurance and audits of governance, accountability, transparency and integrity of the Government of Parliament XVII reflecting mostly the audits conducted for the year ended 30 June 2022 the first year of operation and governance of the Government of Parliament XVII.

Fuimaono Mataáfā Papalii C.G. Afele
CONTROLLER & AUDITOR-GENERAL
SAMOA AUDIT OFFICE (SAO)

UPU TOMUA & VAEGA FA’AMAMAFA

O le lipoti lona luasefulu ma le fa (24) lenei o a'u lipoti i le Palemene talu ona tofia au i le tulaga o le Pule ma le Suetusi Sili. O lenei lipoti sa faia i luga o galuega faatino a le Ofisa Suetusi a Samoa (SAO) ma taunuuga o suega faasuetusi ma isi galuega faapitoa na faamaeaina i le va o Iulai 2022 ma Iuni 2023. Ua aofia ai foi ma nisi o galuega na maea i luma atu o lea tausaga faaletupe ae sa le i lipotia atu i le Palemene ona o nisi o tulaga le maalofia.

O le aofa'i o galuega sa faatinoina i le vaitaimi o lea lipoti o lo'o fa'aauau pea ona sili atu i taunuuga o fa'atinoga sa faataatitia e le Ofisa Suetusi i lana Tala o le Tupe Fa'aletausaga mo le faaiuga o le tausaga faaletupe aso 30 Iuni 2023, ma o lo'o atagia mai ai fo'i taumafaiga faifai pea a le Ofisa e fa'amae’ae’a galuega ma su'etusi faapea lipoti tu’ua. I le faaiuina o le tausaga fa'aletupe aso 30 Iuni 2023, e 141 galuega sa mafai ona fa’amae'aina ma ua lipotia nei, e faatusaina i le 60 sa lipotia i tausaga fa'aletupe na fa'ai'uina i le aso 30 Iuni 2009 ma le 30 Iuni 2010 ina ua amata le fa'amae’aina o galuega tuua.

O nisi o mataupu taua ma le ogaoga mo le tausaga fa'ai'uina i le aso 30 Iuni 2023 mai lipoti a le aufaasālalau, fa'aiuga a le kapeneta ma isi afuaga, o lo'o fa'amautinoaina nei le lelei mo le lipotia i le palemene mo le tausaga fa'ai'uina i le 30 Iuni 2025, ma lipoti mulimuli ane i le palemene fa'atasi ai ma mataupu taua ma le ogaoga mai afuaga lava e tasi mo tausaga fa'aletupe 2013 i le 2022 e pei ona faataatitia i la matou lipoti i le palemene mo le tausaga fa'ai'uina aso 30 Iuni 2022.

O le lipoti o le suegatusi o le 2023 i le Palemene o lo'o fa'aauau pea le lipotia o le fa'amaoniga ma le su'egatusi o le mautali atu, manino ma le fa'amaoni o le Malo o le Palemene XVII o lo'o atagia mai ai le tele o su'egatusi sa faatautaia mo le tausaga na fa'ai'uina i le aso 30 Iuni 2022 o le tausaga muamua o fa'agaioiga ma le pulega a le Malo o le Palemene XVII.

Fuimaono Mataáfā Papalii C.G. Afele
PULE SUETUSI SILI
OFISA SUETUSI

ANNUAL FINANCIAL STATEMENTS

Audit Office

Output	Actual	Full Budget	Budget Remaining	Utilization %	2022
Strategic and Parliamentary Services	745,994	939,261	193,267	79%	821,956
Financial Audit Services	1,285,454	1,307,386	21,931	98%	1,136,134
Operational Audit Services	1,070,040	1,159,697	89,657	92%	1,056,790
TOTAL	**3,101,488**	**3,406,344**	**304,855**	**89%**	**3,014,880**

Transactions on Behalf of the State

Output	Actual	Full Budget	Budget Remaining	Utilization %	2022
Association of Pacific Island Public Auditors (APIPA)	0	1,200	1,200	0	0
International Congress of Supreme Audit Institutions (INCOSAI)	0	5,000	5,000	0	0
PASAI	7,450	7,450	0	100%	7,450
International Organization of Supreme Audit Institutions (INTOSAI)	1,538	1,584	46	97%	1,575
Team Mate Licensing and Maintenance	0	228,588	228,588	0	16,720
Rents and Leases	166,694	192,000	25,306	87%	166,359
VAGST Output Tax	118,748	164,507	45,759	72%	82,652
TOTAL	**294,430**	**600,329**	**305,899**	**49%**	**274,756**

FAAMATALAGA TAU TUPE FAALETAUSAGA

Ofisa Suetusi

Galuega Faatino	Tupe na Fa'aalu	Tupe Faatatauina Atoa	Tupe Faatatauina o Totoe	Faaaogaina %	2022
Auaunaga Lautele ma Auaunaga Faa-Palemene	745,994	939,261	193,267	79%	821,956
Suegatusi o Faamatalaga o Tupe	1,285,454	1,307,386	21,931	98%	1,136,134
Suegatusi o Galuega ma Auaunaga	1,070,040	1,159,697	89,657	92%	1,056,790
AOFAI	**3,101,488**	**3,406,344**	**304,855**	**89%**	**3,014,880**

Galuega e Avea ai ma Sui o le Malo

Galuega Faatino	Tupe na Fa'aalu	Tupe Faatatauina	Tupe Faatatauina o Totoe	Faaaogaina %	2022
Asosi o Ofisa Suetusi o le Pasefika	0	1,200	1,200	0	0
Konekaresi Faava o Malo o Faalapotopotoga Aoao Faasuetusi	0	5,000	5,000	0	0
Faalapotopotoga Ofisa Suetusi o le Pasefika	7,450	7,450	0	100%	7,450
Faalapotopotoga Ofisa Suetusi o le Lalolagi	1,538	1,584	46	97%	1,575
Laiseneina ma le Tausiaina o le Polokalame Faasuetusi (TeamMate)	0	228,588	228,588	0	16,720
Lisi ma Totogi Faalisi	166,694	192,000	25,306	87%	166,359
Lafoga o Galuega Faatino Tuuina Atu (VAGST)	118,748	164,507	45,759	72%	82,652
AOFAI	**294,430**	**600,329**	**305,899**	**49%**	**274,756**

Cost Recoveries

Output	Actual	Full Budget	Variance	Recovery %	2022
Fees & Other Charges	150,121	211,970	61,849	71%	168,716
TOTAL	**150,121**	**211,970**	**61,849**	**71%**	**168,716**

Tupe Totogi Toe Faaola Mai

Galuega Faatino	Tupe na Aoina	Tupe Faatatauina	Tupe Faatatauina o Totoe	Faaaogaina %	2022
Tupe Totogi Mai & Isi Tupe sa Aoina	150,121	211,970	61,849	71%	168,716
AOFAIGA	**150,121**	**211,970**	**61,849**	**71%**	**168,716**

AUDIT OFFICE PERFORMANCE TARGETS AND RESULTS

The annual budget papers include a number of performance measures for the output groups of the Office. These measures and actual performance for 2022/2023 are detailed below.

Output 1: STRATEGIC AND PARLIAMENTARY SERVICES
This appropriation was for the delivery of the following services:

- Submitting reports to Parliament
- Attend Parliament and Parliamentary Committee Meetings

Performance Measures

Activity	Quantity	Achievement
1. Number of Audit Reports to be submitted to Parliament by 30 June 2023	One report	OCAG/SAO did not submit a report during the period 2022/2023 as work continued with audits.
2. Percentage of Parliament Meetings and Parliamentary Committee Meetings to attend.	Attend 100% of Parliament Meetings. Attend 100% of Finance and Expenditure Meetings and other Parliamentary Committee Meetings when required.	OCAG/SAO attended 100% of the meetings and sessions during the period of the report.

Output 2: FINANCIAL AUDIT SERVICES

This appropriation was for the delivery of the following services:

- Audit of the Quarterly Statements of Receipts and Payments;
- Audit of the annual Public Accounts;
- Pre-audit of the daily cheque listing;
- Audit of the accounts of donor and loan funded projects;
- Find Audits of Ministries, Departments, and Offices of the Executive Government;
- Audit of Overseas Missions;
- Certifications of warrants for the signature of the Head of State to release funds;
- Interim/audits of Ministries,
- Ministry auctions and other Ministry engagements;
- In-house find audits of Public Bodies' annual financial statements;

FAATINOGA O GALUEGA FUAFUAINA MA TAUNUUGA A LE OFISA SUETUSI

O le Tala Faatatau o le Tupe Faaletausaga o loo aofia ai se numera o fua faatatau o galuega faatino mo vaega o galuega faatino a le Ofisa. O loo taua i lalo o fua faatatau o galuega faatino nei ma faatinoga sa faatino i le 2022/2023.

Galuega Faatino 1: AUAUNAGA LAUTELE MA AUAUNAGA FAA-PALEMENE
O lenei galuega faatino e patino i ai le:

- Tuuina atu o Lipoti i le Palemene
- Auai i Fonotaga a le Palemene ma Fono a Komiti Faa-Palemene

Fua Fa'atatau o Fa'atinoga o Galuega

Galuega Faatino	Aofaiga	Tulaga ua ausia
1. Numera o Lipoti Faasuetusi o le a tuuina atu i le Palemene a o lei tuanai le aso 30 Iuni 2023	Tasi le lipoti.	E le'i tuuina atu se lipoti i le vaitaimi 2022/2023 ae sa fa'aauau pea galuega faasu'etusi.
2. Pasene o Fono a le Palemene ma Fonotaga a Komiti Faa-Palemene e auai atu i ai	Auai i le 100% o Fono a le Palemene. Auai i le 100% o Fonotaga a le Komiti o Tupe Maua ma Fonotaga a isi Komiti Faa-Palemene pe a manaomia	Na matou auai i fonotaga uma faa-palemene faapea foi fono a Soa Komiti a le Palemene mo le tausaga faaletupe.

Galuega Faatino 2: SUEGATUSI O FAAMATALAGA O TUPE
O lenei galuega faatino e patino i ai le:

- Suega Faasuetusi o Faamatalaga Faale-Kuata o Tupe Maua ma Tupe Alu;
- Suega Faasuetusi o Faamatalaga o Tupe a le Malo Faaletausaga;
- Uluai Sueina o faasologa o siaki tupe i aso taitasi;
- Suegatusi o Faamatalaga o Tupe o Poloketi faatupe mai i Nonogatupe ma Tupe Faamealofa mai Fafo;
- Sueina o matagaluega, vaega ma ofisa o le Pulega Faatonu a le Malo;
- Suega faasuetusi o ofisa o le Malo i atunuu i fafo;
- Tusi faamaonia o poloaiga mo le sainia e le Ao o le Malo e faamatuu ai vaegatupe mo le faaaogaina
- Suesuega faavaitaimi ma suesuega faapitoa/sueina o Matagaluega;
- Tauofoga a Matagaluega ma isi galuega;
- Suegatusi Faaiu o faamatalaga o tupe o faalapotopotoga a le malo e le Ofisa Suetusi;

- Delegated or outsourced find audits of Public Bodies' annual financial statements;
- Interim/audits of Public Bodies; and
- Public Bodies auctions and other Public Bodies Engagements.

Performance Measures

Activity	Quantity	Achievement
1. Number of Quarterly Statements of Receipts and Payments of the Treasury Fund to be audited annually	Three Quarterly Statements of Receipts & Payments of the Treasury Fund to be audited annually	No Quarterly Statement audits were conducted during this reporting period.
2. Number of Annual Public Accounts to be audited annually	One set of Annual Public Accounts to be audited subject to submission of draft by the Ministry of Finance (MOF)	OCAG/SAO continued audit of the Annual Public Accounts for the financial year ended 30 June 2022. Coverage of this audit will be in the next report.
3. Percentage of daily cheque listings pre-audited	100% of daily cheque listing received for pre-auditing are cleared daily	The performance quota or target of 100% cheques pre-audited and passed daily was achieved. Twenty-one (21) pre-audit reports were completed for the period July 2022/2023. Coverage of these pre-audit reports is in this report.
4. Percentage of Government Ministries and Departments to be audited annually	Targeting 100% of Ministries to be audited during the year 2022/2023 in line with staff numbers	OCAG/SAO completed 22 audits of Ministries. Coverage of these audits is in this report.

- Suegatusi Faaiu o faamatalaga o tupe o faalapotopotoga a le malo o lo o sueina e ofisa suetusi tumaoti;
- Suesuega faavaitaimi o faalapotopotoga tumaoti a le Malo;
- Tauofoga a Faalapotopotoga Tumaoti ma isi galuega.

Fua Fa'atatau o Fa'atinoga o Galuega

Galuega Faatino	Aofaiga	Tulaga ua Ausia
1. Aofaiga o faamatalaga o Tupe Maua ma Tupe Totogi faale-kuata a le Faaputugatupe a le Malo e tatau ona sueina faasuetusi i tausaga taitasi	E tolu faamatalaga faale-kuata o tupe maua & tupe totogi a le Faaputugatupe a le Ofisa o tupe o le a sueina faaletausaga	E le i iai ni faamatalaga faale-kuata o tupe maua ma tupe totogi sa faatinoina i le vaitaimi o lea lipoti
2. Aofaiga o Faamatalaga o Tupe a le Malo o le a sueina faasuetusi faaletausaga	E tasi le lipoti o Faamatalaga o Tupe Faaletausaga a le Malo o le a sueina faasuetusi, pe a tuuina mai se ata faataitai mai le Matagaluega o Tupe	Sa fa'aauau le sueina faasuetusi Faamatalaga o Tupe a le Malo mo tausaga faaletupe na faaiuina i le aso 30 Iuni 2022. O loo aofia lenei suesuega i leisi lipoti.
3. Suega ma le pasiaina o siaki i aso taitasi	100% o siaki tupe e tuuina atu e siaki muamua ma pasiaina i aso taitasi	Sa ausia le matatia faatulagaina o le 100% o siaki e sue ma pasia i aso taitasi. E lima (21) ni lipoti o suega faasuetusi muamua a le Ofisa Suetusi o siaki tupe o aso taitasi a le Ofisa o Tupe mo 2022/2023. O loo aofia lenei vaega i totonu o le lipoti.
4. Pasene o Matagaluega & Ofisa o le Malo o le a sueina faasuetusi faaletausaga	Fuafuaina le 100% o matagaluega e sueina faasuetusi faaletausaga i le 2022/2023 e tusa ai ma le numera o le aufaigaluega	Ua maea faatino galuega faasuetusi e 22 o matagaluega ma o loo auiliiliina atu i lenei lipoti.

5. Percentage of Government Overseas Missions to be audited annually	Targeting 100% of the seven Missions to be audited during the year 2022/2023	OCAG/SAO did not conduct any mission audits.
6. Percentage of Donor and Loan Funded Projects to be audited annually	Targeting of 100% of projects to be audited during the year 2022/2023	OCAG/SAO completed 17 project audits during the year 2022/2023. These are covered in the report.
7. Percentage of interim checks on Ministries	Targeting 80% of Ministries to have interim/special checks or audits during the year 2022/2023 in line with staff numbers	There were no interim checks performed on Ministries for this financial year.
8. Percentage of Government auctions and other engagements	Targeting 100% of requests or demands on auctions and other engagements	OCAG/SAO responded to all requests or demands – 100%.
9. Percentage of Public Bodies (beneficiary & trading) – Non-Delegated Percentage of Public Bodies (beneficiary & trading) – Delegated	Targeting 100% Public Bodies to be audited out of 37 Public Bodies during the year 2022/2023 in line with staff numbers of appointed Auditors and Public Bodies Unit of the Audit Office	20 Public Bodies audits were completed within the financial year 2022/2023.
10. Percentage of comprehensive or interim checks of Public Bodies.	Targeting 100% of the 37 Public Bodies to have interim/special checks or audits during the year 2022/2023 in line with staff numbers of the Public Bodies Unit	1 Public Bodies interim audit completed within the financial year 2022/2023. This audit is covered in this report

5. Pasene o Ofisa o le Malo i Atunuu i Fafo o le a sueina faasuetusi faaletausaga	Fuafuaina le 100% o le sueina faasuetusi faaletausaga o ofisa e 7 a le Malo i atunuu i fafo i le tausaga 2022/2023	E le'i su'esu'eina faasu'etusi ni ofisa a le Malo i atunuu i fafo.
6. Pasene o Poloketi e Faatupeina Mai Fesoasoani ma Nonogatupe Mai Fafo o le a sueina faasuetusi faaletausaga	Fuafuaina le 100% o poloketi e sueina faasuetusi faaletausaga i le tausaga 2022/2023	Ua maea sueina poloketi e 33 i le tausaga faaletupe 2022/2023. O nei suesuega o loo aofia i lenei lipoti
7. Suega faasuetusi faavaitaimi na faatinoina i Matagaluega uma	Fuafuaina le 80% o suega faasuetusi faavaitaimi e faatinoina i Matagaluega uma i le tausaga faaletupe 2022/2023 e tusa ai ma le aofai o le aufaigaluega	E lei faatinoina ni suega faasuetusi faavaitaimi mo Matagaluega I le tausaga faaletupe 2022/2023
8. Faatau-tu'i ma isi gaoioiga	Fuafuaina le tali 100% i manaoga o faatau-tu'i ma isi gaoioiga	Na tali le Ofisa Suetusi i talosaga uma ma manaoga – 100%.
9. Pasene o Faalapotopotoga a le Malo (soofaatasi, tau faamanuiaga ma fefaatauaiga) e le o tuuina atu i ai le malosiaga e sueina ai faasuetusi faaletausaga	Fuafuaina le ausia o le 100% o faalapotopotoga a le malo e 37 i totonu o le tausaga faaletupe 2022/2023 e tusa ai ma le aofaiga o le aufaigluega o le Vaega Suetusi Faalapotopotoga Tumaoti o le Ofisa Suetusi	E 20 suega faasuetusi na maea i le tausaga faaletupe 2022/2023.
10. Pasene o suega faasuetusi faavaitaimi faatinoina i Faalapotopotoga uma a le Malo	100% o suega faavaitaimi o le 37 faalapotopotoga a le malo e tatau ona faatinoina i le tausaga faaletupe 2022/2023 e tusa ai ma le aofai o le aufaigaluega a le Vaega o Suega o Tusi o Faalapotopotoga a le Malo	E 1 le suega faavaitaimi a faalapotopotoga a le Malo na faamaeaina I totonu o le tausaga faaletupe 2022/2023. O lea suega o loo aofia I lenei lipoti.

Output 3: OPERATIONAL AUDIT SERVICES

This appropriation is for the delivery of the following services:

- Conduct of Information Technology Audits
- Conduct of Performance Audits
- Conduct of Special Audits/Examinations

Performance Measures

Activity	Quantity	Achievement
1. Conduct of information technology audits	Two information technology audits	The responsible Unit of OCAG/SAO conducted support technology audits during the period of the report. Other services include supporting other audits through hardware and software inventory, data extraction and analysis, and limited audits of general and application controls
2. Conduct of performance audits and special audits or examinations	Two performance audits and two special audits or special examinations	The responsible Unit of OCAG/SAO conducted 4 performance audits and 8 special audits during the period of the report.
3. Percentage of auctions and other engagements	Targeting 50% of request or demand on auctions and other engagements	OCAG/SAO responded to all requests or demands – 100%.

The reasons for variations between actual performance and target were:

- delays in preparation of financial statements by public sector entities responsible under statutes for the preparation and submission of these financial statements;
- the incompleteness and incorrectness of draft financial statements submitted for auditing; and
- some projects were only required to be audited when expenditure exceeded a certain threshold

As part of changes currently taking place in the Office, additional performance measures are planned to be introduced to assist in managing and monitoring Office activities. It is anticipated that these measures will be included in future reports to Parliament produced by the Office.

Galuega Faatino 3: SUEGATUSI O GALUEGA MA AUAUNAGA

O lenei galuega faapitoa e mo le tuuina atu o auaunaga nei:

- Suega faasuetusi o faamaumauga tau tekonolosi.
- Suega faasuetusi o galuega faatino a le Malo;
- O siaki/suega faasuetusi faavaitaimi ma siaki/suega faasuetusi faapitoa.

Fua Fa'atatau o Fa'atinoga o Galuega :

Galuega Faatino	Aofaiga	Tulaga ua ausia
1. Aofaiga o suega faasuetusi o faamatalaga tekonolosi	E lua suesuega faatekonolosi	Sa faatino e le Vaega e gafa ma ia auaunaga suesuega lagolago faasuetusi o faamatalaga tekonolosi i le vaitaimi o le lipoti. O isi auaunaga na aofia ai galuega lagolago i isi suega tusi na faatino e ala lea i meatotino faatekonolosi ma polokalame faatekonolosi, auaunaga mo le aoina mai ma le iloiloina o faamatalaga faaeletoroni mai polokalame faatekonolosi, ma suega tusi faapitoa o faiga faavae ma taualumaga e faatonutonuina le faaaoga o faiga faatekonolosi ma puipuiga e taofia ai polokalame faasaina
2. Aofaiga o suega faasuetusi o faatinoga ma aofaiga o suesuega/suega faasuetusi faapitoa	E lua suega faasuetusi o galuega faatino ma le lua suega faasuetusi faapitoa	E 4 suega o galuega faatino ma le 8 suega faasuetusi faapitoa i le vaitaimi o le lipoti.
3. Pasene o faatautu'i ma isi galuega	E 50% talosaga e faamalieina i faatautu'i ma isi galuega	Sa ausia le 100% o talosaga

O nisi nei o mafuaaga e faamatala ai le le ausia o galuega fuafuaina ma matatia:

- le tuai o tapenaga o faamatalaga tau tupe e i latou o loo nafa ma ia tulaga e tusa ai ma aiaiga faaletulafono;
- O le lē atoatoa ma le lē sao o faamatalaga tau tupe tuuina mai mo le sueina faasuetusi;
- O nisi poloketi e fuafua le faatinoga o se galuega faasuetusi pe a ausia se tapulaa faapitoa o tupe fa'aalu.

O se vaega la o suiga ua faia i le taimi nei i le Ofisa, lea e i ai ona fuafuaina o isi fua faatatau faaopoopo o faatinoga o galuega ina ia faapea ona amatalia e fesoasoani ai i galuega faafoe ma galuega mataitu a le Ofisa. Ua faamoemoe o nei fua faatatau o galuega faatino o le a aofia ai i totonu o lipoti tuuina atu i le Palemene i le lumanai, e le Ofisa Suetusi.

AUDITS AND OTHER ASSIGNMENTS

Under relevant legislation, the Controller and Auditor General is required to conduct audits of:

- The Government's Annual Public Accounts,
- Quarterly Statements of Receipts and Payments,
- Ministries,
- Public Bodies' financial statements,
- Government Overseas Missions, and
- Donor and loan funded projects managed by the MOF.

The purpose of these audits is to provide assurance on the financial management of these entities and, where applicable, to issue an audit opinion as to whether financial statements fairly present the financial operations of relevant entities. The results of these financial audits are reported to Parliament at least once annually.

In addition, the Office may undertake special audits or examinations of specific activities conducted at the discretion of the Controller and Auditor General. The source of these special audits or examinations may be by request from Ministers, other members of Parliament, the management of Ministries or Public Bodies or other stakeholders of the Office.

SUEGA FAASUETUSI MA ISI GALUEGA

I lalo o tulafono talafeagai, e manaomia le Pule ma Suetusi Sili ina ia faatautaia le suega faasuetusi o:

- Faamatalaga Tau Tupe Faaletausaga a le Malo,
- Faamatalaga o Tupe Maua ma Tupe Alu i Kuata Taitasi,
- Matagaluega,
- Faamatalaga Tau Tupe a Faalapotopotoga Tuma'oti a le Malo,
- Ofisa o le Malo i atunuu i fafo, ma
- Poloketi o loo faatupeina mai fesoasoani ma nonogatupe o loo faafoeina e le Matagaluega o Tupe.

O le faamoemoe o nei suega faasuetusi ina ia tuuina atu o se tulaga mautinoa i le pulega o tupe ma, i itu talafeagai, mafai ai ona tuuina atu o se manatu faasuetusi, pe o faailoa i le sa'o ma le ato'atoa ia faamatalaga tau tupe a faalapotopotoga e faasino tonu i ai. O taunuuga o nei suega faasuetusi i le itu tau tupe o loo faapea ona lipoti atu i le Palemene a itiiti mai e tasi a le taimi i le tausaga.

E faaopoopo i nei galuega, le tulaga o le mafai lea ona faatinoina e le Ofisa o suega faasuetusi po o suesuega faapitoa o ni galuega faatino faapitoa, ma e faafoeina ia galuega i le pule faitalia a le Pule ma Suetusi Aoao. O afuaga o nei suega faasuetusi po o suesuega faapitoa e ono faatulai mai i ni talosaga mai Minisita, isi Sui Usufono o le Palemene, le pulega a Matagaluega poo Faalapotopotoga Tumaoti a le Malo poo isi foi paaga a le Ofisa.

The following table summarises the number of audits and other assignments reported during the financial year ended 30 June 2023.

Audits completed in 2022-2023

Type of Audit	Number of audits completed
Pre-audits	26
Public Accounts	1
Ministries Interim & Final Audits	47
Public Bodies Interim & Final Audits	36
Donor and Loan funded projects	19
Other Assignments	12
TOTAL	**141**

O le fua faasolo ua taua nei o loo otooto atu ai le aofaiga o suega faasuetusi ma isi galuega faapitoa na faatinoina a o faagasolo le tausaga faaletupe na faaiuina i le aso 30 Iuni 2023.

Suega Faasuetusi na maea faatino i le 2022-2023

Ituaiga o Suega Faasuetusi	Aofaiga o suega faasuetusi ua maea
Suega Faasuetusi a o Siaki Tupe i aso taitasi	26
Faamatalag	1
Suega Faasuetusi Faavaitaimi ma Suegatusi Faaiu i Matagaluega a le Malo	47
Suega Faasuetusi Faavaitaimi ma Suegatusi Faaiu i Faalapotopotoga Tumaoti a le Malo	36
Suega Faasuetusi o Poloketi faatupeina i fesoasoani ma nonogatupe	19
Isi Galuega	12
AOFAIGA	**141**

1. ANNUAL PUBLIC ACCOUNTS, PRE-AUDIT, QUARTERLY STATEMENTS, AND AUCTIONS

1.1 Public Accounts for the financial year ended 30 June 2021

Schedule 1.1: Statement of Comparison of Budget and Actual Amounts-Receipts and Payments by Ministry.

1. On Finance One, the budget estimates for some Ministries did not match the final approved estimates which were revised to match the approved estimates.

Schedule 3.2: Statement of Statutory Remuneration

2. The rate used to calculate the PPF/NPF for personnel under the Judicature Ordinance was not the rate budgeted for in the Approved Estimates, and was also not the rate actually applied.
3. An amendment to the Judicature Ordinance Act was made in 2019 and effective 1 July 2020, and changed the PPF/NPF rate for all personnel but this change was not implemented.

Schedule 3.3: Other

4. Statutory Remuneration exceeded their budget and limited information was provided to verify the figures given in the schedule which management responded that the provisions for MP severance payments for the previous parliamentary term were poorly estimated.

Schedule 5: Statement of Cash Balances

5. There were special purpose accounts with incomplete reconciliations which were updated upon request for confirmation of variances.
6. Unpresented cheques had accumulated to more than double the value reported in the prior financial year.

Schedule 7: Statement of Investments

7. There was no register of all investments/capital injections made to state owned enterprises and no share certificates provided to confirm all government investments made.

Schedule 9: Statement of Fixed Assets

8. There were still no formal accounting policies and guidelines for the accounting of government assets

Schedule 10: Statement of Term Debts

9. The interest rate paid was not reported
10. Not all billing statements from lenders stated a carry forward loan balance after every repayment
11. Not all loan agreements and loan statements were provided for the audit.

1. FA’AMATALAGA O TUPE A LE MALO, SUEGATUSI O PILI AE LE’I TOTOGIINA, FAAMATALAGA FA’ALEKUATA, MA TAUOFOGA

1.1 Fa’amatalaga o Tupe a le Malo mo le tausaga fa’aiuina 30 Iuni 2021

Fa'amatalaga 1.1: Fa'amatalaga o le Fa'atusatusaga o le Tupe Faatatau ma Tupe Aofai- Tupe Maua ma Tupe Fa’aalu a Matagaluega.

1. Sa lē tutusa tala fa’atatau o tupe a nisi o Matagaluega ma tala fa’atatau mulimuli ua ma’ea ona pasia i luga ole polokalame o Tupe ale Malo, lea sa toe iloilo ai ina ia tutusa ma le tala fa’atatau ua pasia.

Fa'amatalaga 3.2: Fa'amatalaga o Totogi Fa'aletulafono

2. O fua fa’atatau na fa'aaogaina e fa'atatau ai le PPF/NPF mo tagata faigaluega i lalo o le Tulafono o Fa'amasinoga e le'o fua fa’atatau ia na fa'atatauina ile tala fa'atatau ole tupe.
3. Na faia se teuteuga i le Tulafono 2019 mo Fa’amasinoga ma amata faamamaluina i le aso 1 Iulai 2020 e suia ai le fua fa’atatau o le PPF/NPF mo tagata faigaluega uma, peita’i e lei fa’atinoina lea suiga.

Fa'amatalaga 3.3: Isi

4. Ua silia totogi fa’aletulafono ile tala fa’atatau o tupe ma sa fa’atapula’aina foi fa’amaumauga na tu’uina mai e fa’amaonia ai fuainumera o fa’amatalaga, ae na tali le pulega, o aiaiga mo totogi fa’amavae o Faipule mo le paeaiga ua mavae atu sa le’o lelei le fa’atatauina.

Fa'amatalaga 5: Fa'amatalaga mo Paleni o Tinoitupe

5. Sa iai fa’amatalaga fa’apitoa e le’i atoa fa’amaumauga ma sa fa’afouina ina ua talosagaina fa’amaumauga mo le fa’amaoniaina o eseesega.
6. O siaki e le'i fa’amatu'uina atu ua sili atu ma le fa'aluaina le aofaiga na lipotia ai i le tausaga fa'aletupe ua mavae.

Fa'amatalaga 7: Fa'amatalaga o Tupe Teu Fa’afaigaluega

7. E leai se resitara o tupe teufa’afaigaluega uma/tupe fa’avae na faia i atina'e a le malo ma e leai foi ni tusi fa’amaonia na tu'uina atu e fa'amaonia ai tupe teufa’afaigaluega uma a le malo na faia.

Fa'amatalaga 9: Fa'amatalaga o Aseta Tumau

8. E le o iai lava se tusi taiala o faiga fa’avae fa’atausitusi mo aseta a le Malo, ma o vaega nei na fautuaina e fa’aleleia ai le polokalame tau aseta a le Polokalame o Tupe a le Malo

Fa'amatalaga 10: Fa'amatalaga o Aitalafu mo Vaitaimi

9. E le i lipotia totogi o tului
10. E le o fa'amatalaga uma o pili mai le au nonōtupe o lo'o fa’amauina ai paleni o nonogatupe fa’aauau pe a uma ona totogiina tupe toe totogi
11. E le o maliega uma mo nonogatupe ma fa'amatalaga o nonogatupe na tu’uina atu ile taimi ole su'egatusi.

Schedule 11: Statement of Cash Receipts and Payments for the Government of Samoa - Grants

Sch 11.1 & 11.1.1: Statement of Cash Receipts and Payments for the Government of Samoa Grants (Ministries)

12. There were variances in the figures reported and the manual ledgers.
13. Three completed projects from previous years still had balances in the Finance One projects ledger.
14. The balances indicated overspending from government funds for project spending that were not yet reimbursed from donors.
15. No official clarifications or supporting documents were provided by the Ministry of Finance to explain the hanging balances.
16. 43 projects, both active and inactive, showed overdrawn balances indicating delayed submissions to donors for the processing of reimbursements for pre-financed projects.
17. The Ministry of Finance also did not provide official clarifications and supporting documents to verify some of the reimbursements from donors.
18. There was no master register of all projects with CBS bank accounts.
19. The total bank balance in Schedule 5 for all development projects was higher than the total project balance in Schedule 11.
20. There was no policy to address the following issues related to inactive projects:
    - completed/inactive projects with overdrawn/hanging balances
    - inactive projects with remaining
    - newly created projects with inactive status.

Sch 11.2: Statement of Cash Receipts and Payments for the Government of Samoa Development Funds

21. A loan-financed project had an overdrawn balance.

Schedule 12: Statement of Payables

22. Six special purpose accounts were continued from previous financial years and the accounts remained active and were budgeted for with every new financial year despite delays in using these accounts.
23. One account was also used to maintain a Ministry building using collections from the hire of the conference hall.
24. Five special purpose accounts were not utilized during this financial year and their budgets were then carried forward to the succeeding financial year, but were also not used in the succeeding financial year.
25. There were no documents provided to clarify the need to continue to carry forward unused speial purpose accounts.

Fa'amatalaga 11: Fa'amatalaga o le Fa'agaioiga o Foa'i Faa-Meaalofa mo Polokalame Faatino

Sch 11.1 & 11.1.1: Fa'amatalaga o le Faagaioiga o Foa'i Faa-Meaalofa mo Polokalame Faatino (Matagaluega)

12. Sa i ai ni ese'esega i fuainumera sa lipotia ma fa'amaumauga tau tupe tusitusia.
13. E tolu poloketi ua mae'a mai tausaga ua tuana'i o lo'o fa'amauina pea paleni i luga ole Polokalame o Tupe ale Malo mo Poloketi.
14. O paleni o lo'o atagia ai le silia o tupe fa'aalu mai tupe a le Malo mo galuega fa'atino, e le i toe totogiina mai e pa'aga fesoasoani.
15. E leai ni fa'amalamalamaga aloa'ia po'o ni fa'amaumauga lagolago sa tu'uina mai e le Matagaluega o Tupe e fa'amatala ai paleni o lo'o tumau le fa'amauina.
16. E 43 poloketi, o lo'o iai paleni o lo'o faagaioia ma paleni e lē o fa'agaioia o lo'o atagia ai le silia o paleni i le tuai ona tu'uina atu o fa'amaumauga o tupe totogi mo poloketi sa fa'atupe muamua e pa'aga fesoasoani.
17. E le i tu'uina atu fo'i e le Matagaluega o Tupe ni fa'amalamalamaga aloa'ia po'o fa'amaumauga lagolago e fa'amaonia ai nisi o tupe toe totogi mai pa'aga fesoasoani.
18. Sa leai se resitala autu mo poloketi uma i teugatupe a le Faletupe Tutotonu o Samoa.
19. O le aofaiga atoa o le paleni o le faletupe i le Faamatalaga 5 mo poloketi o atinaega sa maualuga atu i le aofaiga atoa o le paleni o poloketi i le Faamatalaga 11.
20. E le i i ai se faiga faavae e fa'afoia ai fa'afitauli nei e faatatau i poloketi ua le toe faatinoina:
    i. poloketi ua maea/lē o toe faatinoina ma paleni ua soona aveesea
    ii. poloketi e le o toe faatinoina
    iii. poloketi fou e le'i amatalia lona faatinoga

Faamatalaga 11.2: Faamatalaga o Tupe Maua ma Tupe Alu mo Vaegatupe mo le Atiinaega o Samoa.

21. O se poloketi sa faatupeina e se nonogatupe sa i ai lana paleni sa so'ona aveesea.

Faamatalaga 12: Faamatalaga mo Tupe Totogi

22. E ono teugatupe mo faamoemoega faapitoa sa faaauau mai tausaga faaletupe ua mavae ma sa faaolaina pea ma faamauina i le Tala Faatatau o le Tupe i tausaga faaletupe fou uma, e ui lava i le faatuai ona faaaogaina.
23. O se tasi o teugatupe sa faaaoga foi e tausia ai se tasi o fale a le Matagaluega e faaaoga ai tupe maua mai le totogiina o le potu fono.
24. E lima teugatupe mo faamoemoega faapitoa sa lei faaaogaina i lenei tausaga faaletupe ma sa faaauau ai mo le tausaga faaletupe na sosoo ai, ae peita'i sa lei faaaogaina lava..
25. Sa leai ni pepa o faamatalaga na tuuina mai e faamanino ai le moomia ona faaauau pea o nei teugatupe faapitoa

26. There were 31 new special purpose accounts for the succeeding financial year (2021-2022) approved after the 2021 financial year's end but should have been approved before the end of the 2021 financial year.

Schedule 13: Statement of Contingent Liabilities

27. There were no bank confirmations, statements, and/or financial statement provided during the audit to verify the balance reported in this schedule for the Asian Development Bank (ADB).

Schedule 18: Insurance Fund

28. No list of insured properties was provided to the audit to confirm premium payments made during the year and reported in the Schedule.
29. Payment vouchers for premium payments were also not provided.

26. Sa iai ni teugatupe fou mo faamoemoega faapitoa e 31 mo le tausaga faaletupe sa sosoo ai (2021-2022) na faamaonia i le tausaga faaletupe 2021 ae sa tatau ona faamaonia a o lei oo i le faaiuga o le tausaga faaletupe 2021

Faamatalaga 13: Faamatalaga o vaegatupe faalagolago

27. Sa leai se faamaoniga a le faletupe, faamatalaga, ma/po o se faamatalaga tautupe sa tuuina mai i le taimi o le suegatusi e faamaonia ai le paleni sa lipotia mai i nei faamatalaga mo le Faletupe o le Atinaega o Asia (ADB).

Faamatalaga: Vaegatupe mo le Inisiua

28. E leai se lisi o meatotino sa inisiua na tuuina atu i le suegatusi e faamautu ai tupe totogi na faia i le tausaga ma lipotia mai i le Faamatalaga.
29. E lei tuuina atu foi ni pepa totogi mo nei inisiua.

1.2 Pre-Audit February 2021

1. Several payments did not comply with some government policies and guidelines but were approved for payment by the Ministry of Finance CEO and ACEO Accounts.
2. There were invoices from previous financial years that were submitted to be paid this year some showing outstanding arrears.
3. There were outdated FK to support payments
4. There were clerical errors in recording purchase order and invoice numbers on Finance One
5. The framework contracts needed reconciling with long outstanding invoices.
6. There was an invoice for a procurement that did not follow the tender's board process or have a contract
7. There were invoices for expired or outdated contracts
8. There were supplier selections using verbal quotes instead of written quotes.
9. Two invoices were submitted for payment before the procured goods and services were received in full.
10. A Ministry submitted a payment voucher for constructions works valued at SAT$36,000 with supporting documents that were queried for various reasons.
11. Three written quotes were provided to justify a supplier selection, however, one of the alternative suppliers was confirmed not to exist, and the other's business license had not been renewed since 2018.
12. There was no proper estimation of the timeframe for a job
13. There was no proper monitoring report provided by the Ministry, nor one provided by the Building Manager.

1.3 Pre-Audit March and April 2021

1. Several payments did not comply with some government policies and guidelines but were approved for submission for payment by the relevant managers.
2. Invoices for payments related to previous financial years were submitted for payment.
3. Some Ministries submitted payments that were not correctly posted to the correct appropriate budget output.
4. There were also no approved virements for the use of these outputs.
5. There were payment vouchers submitted for the procurements not yet received.
6. There were several payments that did not comply with government processes and requirements outlined in the Treasury Instructions.

1.2 Suega Faasuetusi Muamua mo Fepuari 2021

1. Sa i ai ni tupe totogi e le i mulimulita’i i nisi o faiga fa’avae a le Malo, ae sa fa'amaonia mo le totogiina e le Ofisa Sili o Pulega o le Matagaluega o Tupe ma le Sui Ofisa Silli Lagolago mo le vaega tau tupe.
2. Sa i ai ni pili mai tausaga faaletupe ua tuanai sa fa'amaonia e totogi i le tausaga nei, o nisi o lo'o fa'aalia o aitalafu tuua.
3. O FK ua leva sa fa’aaogaina e lagolago ai tupe totogi fou
4. Sa i ai ni faafitauli i le faamaumauina o oka o faatauga ma numera o pili i le Polokalame o Tupe a le Malo
5. Sa i ai ni konekarate e mo’omia ona auiliili faatusatusa ma pili ua leva e le’i faagaioia.
6. Sa i ai se pili mo se faatauga e lei mulimulita’i i le faagasologa o tauofoga, pe i ai foi se konekarate
7. Sa i ai ni pili o oloa mo konekarate ua uma lona aogā
8. Sa i ai ni filifiliga a faleoloa e fa’aaoga ai faamatalaga tau oloa tu’ugutu nai lo fa’amatalaga tau oloa tusitusia.
9. E lua ni pili sa tu’uina atu mo le totogiina a o le i tau’a’aoina atoa nei oloa ma faatinoina le auaunaga.
10. Sa tuuina atu e le Matagaluega se pepa totogi mo galuega faufale e tusa ma le SAT$36,000 faatasi ai ma pepa o faamatalaga lagolago sa fesiligia mo mafua’aga ese’ese.
11. E tolu faamatalaga tau oloa tusitusia sa tuuina mai e faamaonia ai le filifilia se faleoloa, ae peitai, o se tasi o faleoloa sa faamauina e le o i ai, a o isi e lei faafouina le laisene faapisinisi talu mai le 2018.
12. E leai se fuafuaga talafeagai mo le vaitaimi e faatino ai se galuega.
13. Sa leai se lipoti talafeagai o le mataituina sa saunia e le Matagaluega, po o se lipoti sa saunia e le Pule o mea tau Fale.

1.3 Suega Faasuetusi Muamua mo Mati ma Aperila 2021

1. O le tele o tupe totogi e le i mulimulita’i i nisi o faiga faavae ma taiala a le Malo ae sa faamaonia mo le tu’uina atu o tupe totogi e ta’ita’i talafeagai.
2. O pili e feso’ota’i i tausaga faaletupe ua mavae sa tuuina atu mo le totogiina.
3. O nisi o Matagaluega sa auina atu tupe totogi e le i sa’o ona faamauina i le Tala Faatatu o le Tupe mo le faailo autu o galuega faatino talafeagai.
4. Sa leai foi ni suiga faatekonolosi o tupe ua faamaonia mo le faaaogaina o nei faailo autu.
5. Sa i ai ni tupe totogi na tuuina atu mo se faatauga e le i taulimaina.
6. E tele ni tupe totogi e le i mulimulita’i i faagasologa ma tulaga mo’omia a le Malo o lo’o ‘oto’otoina i Faatonuga a le Matagaluega o Tupe 2001.

7. At the time, the nation was operating under a State of Emergency, the Ministry of Finance processed the government's motor vehicles bulk purchases, with the payments for the purchase of three vehicles for different Ministries processed in these months.

1.4 Pre-Audit May 2021

1. Invoices from previous financial years were submitted for payment.
2. Supporting documents for an invoice costing just over SAT$34,000 included three written quotes, two from alternative suppliers however, it was found that one of these alternative suppliers did not exist.
3. There was no proper time estimation given for the job to be completed, and no proper monitoring report provided by the building manager.
4. The following were the most common queries raised with the different government ministries in this month:
    - inadequate documentation provided with payment vouchers
    - proper authorisation/confirmation

1.5 Pre-Audit June 2021

1. There were several payment vouchers that did not fully comply with normal government requirements.
2. Three (3) written quotes were not sought for some purchases that cost more than SAT$5,000, however they were approved and submitted for pre-auditing by the MOF CEO and ACEO Accounts.
3. A number of payments submitted did not fulfil the documentation and authorisation levels required.
4. There were high value purchases that did not show any evidence they were approved by the Tenders Board.
5. There were contract payments that were not submitted with a copy of the contract.
6. Payments over SAT$5,000 that did not include at least three (3) written quotes in the payment vouchers;
7. There were invoices for services not yet provided.
8. Payments for goods supplied and services provided before purchase orders were processed for them.
9. A payment for servicing a Ministry vehicle was far higher than the quoted and agreed upon price.
10. There were several invoices from previous financial years submitted to be paid this month.
11. A number of payments were for the hire of a photocopier machine from a supplier and altogether, the total value of the invoices for Financial Year 2020-2021 should have warranted for this service to be referred for Tenders Board approval first.

1.6 Pre-Audit October 2021

1. There were several payment vouchers that did not have all the required supporting documents attached, like all the necessary payment forms, reports, official documents, contract copies, alternate suppliers' written quotes, and original invoices.

7. I le vaitaimi a'o feagai le atunuu ma tapu o Tulaga o Faalavelave Faafuasei, sa faagaioi ai e le Matagaluega o Tupe taiala mo le faatauina o taavale a le Malo, aua le faatauina o taavale e tolu mo Matagaluega eseese i na masina.

1.4 Suega Faasuetusi Muamua mo Me 2021

1. Sa tu'uina atu pili mai tausaga faaletupe ua mavae mo le totogiina.
2. O pepa lagolago mo se pili e sili atu ma le SAT$34,000 sa aofia ai ma ni fa'amatalaga tusitusia e tolu, e lua mai isi faleoloa, a'o le isi tasi sa faamaonia e le o i ai.
3. E le i iai se fuafuaga talafeagai mo le umi e faamaeaina ai le galuega, faatasi ai ma se lipoti mo le mataituina o lea galuega sa tuuina mai e le pule o mea tau fale.
4. O fa'afesili nei sa sili ona taatele sa tulai mai i galuega eseese a le Malo i lea masina:
    - le lava pepa o faamatalaga sa tuuina atu faatasi ma pepa faatau o tupe totogi
    - faatagaga/faamaumauga talafeagai

1.5 Suega Faasuetusi mo Iuni 2021

1. Sa i ai ni pepa o oloa mo tupe totogi e le i atoatoa ona usita'ia i tulaga mo'omia masani a le Malo.
2. E tolu (3) faamatalaga tau oloa e le i sailia mo nisi o faatauga e sili atu ma le SAT$5,000, peita'i, sa faamaonia ma auina atu mo le muai suegatusi e le Ofisa Sili o Pulega a le Matagaluega o Tupe ma le Ofisa Sili Lagolago mo le vaega tau Tupe.
3. O le tele o tupe totogi sa tuuina atu e le i faamalieina ai pepa o faamatalaga moomia.
4. Sa i ai ni faatauga o oloa taugata e lei faaalia ai se faamaoniga pe sa taliaina e le Komiti o Tauofoga.
5. Sa i ai ni tupe totogi o konekarate e lei auina atu faatasi ma se kopi o le konekarate.
6. O tupe totogi e silia ma le SAT$5,000 e le o aofia ai ma le lē itiiti ifo ma le tolu (3) faamatalaga tau oloa.
7. Sa i ai ni pili mo auaunaga e le i tuuina atu.
8. O tupe totogi mo oloa sa tuuina atu ma auaunaga sa faatinoina a'o le i faatautaia le faagasologa o faatauga
9. O se tupe totogi mo le siakiina atoatoa o se taavale a le Matagaluega sa sili atu nai lo le aofaiga sa faamauina i le pepa o faamatalaga tau oloa sa malilie i ai.
10. Sa i ai ni nai pili mai tausaga faaletupe ua mavae sa tu'uina atu mo le totogiina i lea masina.
11. O le tele o tupe totogi e faatatau i le totogiina o se masini kopi mai se faleoloa, ma o le aofaiga atoa o pili mo le Tausaga Faaletupe 2020-2021 sa tatau ona faamaonia muamua mo le faamaoniga a le Komiti o Tauofoga.

1.6 Suega Faasuetusi Muamua mo Oketopa 2021

1. Sa i ai ni pepa totogi sa le iai uma pepa o faamatalaga e lagolago ai, e pei o pepa faamaonia mo tupe totogi, lipoti, pepa aloaia o faamatalaga, kopi o konekarate, faamatalaga tau oloa a faleoloa, ma uluai kopi o pili.

2. There were also payment vouchers that did not have all the necessary information like supplier selection justifications where the least expensive supplier was not selected.
3. A contract payment was also submitted for services provided after the contract period had expired.
4. Two invoices were submitted for goods purchased but not yet supplied in full.
5. Several payments had some information that was incorrectly posted onto Finance One.
6. Several payments were posted to incorrect natural accounts.
7. There were invoices from previous financial years that were submitted to be paid.
8. There were payment vouchers with payment forms that did not have all the required endorsements, certifications, and authorisations documented on them.
9. The invoice price for a service exceeded the amount approved for payment in a FK.
10. There were several payment vouchers that were referred back to Ministries for further clarifications and confirmation before they could be approved for payment.
11. Several direct payments from CBS accounts were queried for the following reasons:
    i. inadequate documentation
    ii. incorrect calculations
    iii. certain endorsements/authorisations were required
    iv. official confirmations/clarifications were required for some payment details
    v. non-compliance with contract requirements

1.7 Pre-Audit November 2021

1. Seven (7) payment vouchers did not have all the required supporting documents attached.
2. Some invoice and payment details were incorrectly posted on Finance One for four (4) payments.
3. Three (3) payments were posted to incorrect natural accounts on Finance One.
4. The payment forms for five (5) payments did not have all the necessary endorsements, authorisations, and certifications.
5. Four (4) payments were referred back to Ministries with queries requesting further information and clarification before audit approval for payment.
6. There were six (6) payment vouchers for invoices that cost more than SAT$5,000 that did not have at least three (3) written quotes from alternative suppliers as required.
7. There were several direct payments from CBS accounts that were queried for the following reasons:
    - inadequate documentation
    - incorrect calculation of tax portions and incorrect amounts in payment documents.

2. Sa i ai foi ni pepa totogi e lei i ai atoatoa uma faamatalaga e tatau ai e pei o faamaoniga o le filifiliga o le faleoloa lea e lei filifilia ai le faleoloa e le taugata tele.
3. Sa tu'uina atu foi se tupe totogi o le konekarate mo auaunaga na faatinoina ina ua maea le piriota o le konekarate.
4. E lua pili sa auina atu mo oloa na faatauina ae e le i tuuina atoa atu.
5. O le tele o pili totogisa i ai ni faamatalaga sa sese ona faamauina i luga o le Polokalame o Tupe a le Malo.
6. E tele ni pili totogi sa faamauina I lalo o numera faailo sesē.
7. Sa i ai pili mai tausaga faaletupe ua mavae sa tuuina atu mo le totogiina.
8. Sa i ai ni pepa totogi e i ai pepa faatumu e lei i ai uma faamaoniga mo'omia, ma faatagaga na faamaumauina i luga o nei pepa totogi.
9. O le tau o le pili mo se auaunaga sa sili atu nai lo le aofaiga sa faamaonia mo le totogiina i se FK.
10. E tele ni pili totogisa toe faase'e atu i Matagaluega mo nisi faamaninoga ma faamaumauga a o lei faamaonia mo le totogiina.
11. E tele ni tupe na totogi tuusao mai teugatupe a le Faletupe Tutotonu o Samoa na fesiligia mo mafuaaga nei:
    i. Le lava pepa o faamatalaga
    ii. Le sa'o le fuafuaina
    iii. faatagaga faapitoa/faatagaga aloaia
    iv. Faamaumauga aloaia/faamaninoga aloaia mo nisi o faamatalaga o pili totogi
    v. Lē usitaia tulaga mo'omia mo se konekarate

1.7 Suega Faasuetusi Muamua mo Novema 2021

1. E fitu (7) pili totogi e lei i ai uma pepa o faamatalaga moomia e lagolago ai.
2. O nisi o pili ma faamatalaga o tupe totogi sa sesē ona faamauina i le Polokalame o Tupe a le Malo mo tupe totogi e fa (4)
3. E tolu (3) ni pili totogi sa faamauina i numera faailo sesē i le Polokalame o Tupe a le Malo
4. O pepa faatumu mo pili totogi e lima (5) e le i atoatoa uma i ai pepa lagolago, faatagaga, ma faamaoniga e tatau ona faapipii i ai.
5. E fa (4) pili totogi sa toe fa'afoi atu i Matagaluega fa'atasi ai ma fesili e talosagaina ai nisi fa'amatalaga ma faamaninoga faaopoopo a o lei faamaonia i le suegatusi mo le totogiina
6. E ono (6) ni pepa totogi mo pili e silia ma le SAT$5,000, sa le itiiti ifo ma le tolu (3) faamatalaga tau oloa mai faleoloa sa aoina e pei ona moomia.
7. Sa tele ni pili totogi tuusao mai le Faletupe Tutotonu o Samoa sa fesiligia ona o le
    - lē lava pepa lagolago ma
    - le lē sa'o o le fuafuaina o vaega o lafoga ma aofaiga faamauina I pepa o totogi.

1.8 Pre-Audit December 2021

1. Several payments were queried for not complying with the requirements of the government's procurement process:
2. Some vouchers for invoices costing more than SAT$5,000 did not have at least three (3) written quotes attached.
3. Three (3) payments were for goods/services that were received before a purchase order was issued for them.
4. An invoice was submitted for payment for goods/services to be received in January 2022.
5. A monetary donation of SAT$400 for a corporation's fundraising event was submitted but referred back to the Ministry as only SAT$300 could be claimed.
6. Five (5) invoices from the previous financial year were submitted this month to be paid out from this year's budget.
7. A number of payment vouchers were not properly checked by the responsible officers in the Ministries to ensure all supporting documents and authorizations were attached and all postings on Finance One were correct before they were submitted for pre-auditing and payment.
8. Seven (7) payment vouchers were referred back to the Ministries to provide further clarifications and information before they could be approved for payment.
9. Some CBS direct payments were queried for the following reasons:
   - copies of contracts, variations, and reconciliations were required
   - official confirmation/clarification sought
   - miscalculation of VAGST
   - non-compliance with contract requirements

1.9 Pre-Audit January 2022

1. Five (5) payment vouchers were missing necessary supporting documents and these were queried before they could be approved for payment.
2. Some of the information posted on Finance One for 10 payment vouchers were incorrect and referred back to the respective Ministries for correction before they could be approved for payment.
3. Two (2) payment vouchers were posted to incorrect natural accounts on Finance One and these were also referred back to Ministries for correction.
4. Six (6) payment vouchers submitted did not have all the required authorizations and certifications documented on the attached forms and these were referred to the Ministries for correction.
5. Two (2) payment vouchers were queried for further clarification, information, and confirmations from the responsible Ministries before they could be approved for payment.
6. Four (4) CBS direct payments were queried for additional official documents needed to support the payments and to amend some incorrect information on the supporting documents

1.8 Suega Faasuetusi Muamua mo Tesema 2021

1. E tele ni pili totogi atu sa fesiligia ona o le lē usitaia o tulaga mo'omia o le faagasologa o faatauga a le Malo.
2. O nisi tusi faatau mo pili e sili atu ma le SAT$5,000 e le'i i ai ni faamatalaga tau oloa se tolu (3) na faapipiiina ai.
3. E tolu (3) pili totogi atu mo oloa/auaunaga na maua a o lei tuuina atu se faatauga faatatau mo nei oloa ma auaunaga.
4. Sa tuuina atu se pili mo le totogiina o oloa/auaunaga e auina atu ia Ianuari 2022.
5. Na tuuina atu se foai tau tupe e tusa ma le SAT$400 mo le sailiga tupe a se faalapotopotoga ae na toe faailoa atu i le Matagaluega e na o le SAT$300 sa mafai ona latou taulimaina.
6. E lima (5) pili mai le tausaga faaletupe ua mavae na tuuina atu i le masina lenei e totogi mai le paketi o le tausaga lava lea.
7. O nisi o pepa totogi e le i siakiina lelei e le aufaigaluega gafataulimaina a le Matagaluega ina ia mautinoa o loo faapipii uma I ai pepa lagolago ma se faatagaga, e le gata i lea a ia sa'o faamaumauga i luga o le Polokalame o Tupe a le Malo a'o lei tuuina atu mo le mua'i suegatusi ma le totogiina.
8. E fitu (7) pepa totogi sa toe faafoi atu i le Matagaluega e tuuina mai nisi faamaninoga ma faamatalaga a o lei mafai ona faamaonia mo le totogiina.
9. O nisi o pili totogi tuusao a le FaletupeTutotonu o Samoa sa fesiligia mo mafuaaga nei:
   - Sa sailia ni kopi o konekarate, eseesega, ma auiliiliga faatusatusa
   - Sa sailia se faamaoniga aloaia/faamaninoga
   - Sese le fuafuaga o le lafoga o oloa ma auaunaga (VAGST)
   - Le usitaia tulaga moomia mo konekarate.

1.9 Suega Faasuetusi Muamua mo Ianuari 2022

1. E lima (5) pili totogi sa misi pepa o faamatalaga tāua e lagolago ai ma sa fesiligia lea vaega a o lei faamaonia mo le totogiina.
2. O nisi o faamatalaga sa faamauina i luga o le Polokalame o Tupe a le Malo mo pili totogi e 10 sa le sa'o ma sa toe faase'e atu i Matagaluega gafataulimaina mo faasa'oga a o lei faamaoni mo le totogiina.
3. E lua (2) ni pili totogina sese ona faamauina i isi numera faailo i luga o le Polokalame o Tupe a le Malo, ma sa toe tuuina atu foi i Matagaluega mo faasa'oga.
4. E ono (6) pili totogi sa auina mai e lei i ai uma faamaoniga aloaia ma pepa o faamatalaga mo'omia o i ai i pepa o loo faapipii mai ai, ma sa toe tuuina uma atu i Matagaluega mo faasa'oga.
5. E lua (2) pili totogi sa fesiligia mo nisi faamaninoga, faamatalaga, ma faamaumauga mai Matagaluega gafataulimaina a o lei faamaonia mo le totogiina.
6. E fa (4) pili totogi tuusao a le Faletupe Tutotonu o Samoa sa fesiligia mo ni pepa aloaia faaopoopo e manaomia e lagolago ai, ma toe faasa'o nisi o faamatalaga sese i pepa lagolago sa tuuina mai.

1.10 Pre-Audit February 2022

1. Several payment vouchers were submitted without all the necessary supporting documents and payment forms attached.
2. Nine (9) payment vouchers were referred back to the responsible Ministries for further confirmation, information, and clarification before they could be approved.
3. Many payments had some information incorrectly posted on Finance One and these were referred back to the responsible Ministries for correction before they could be approved.
4. Six (6) payment vouchers did not have all the required forms signed as authorised, certified, and/or endorsed by the appropriate personnel with the correct level of authority.
5. A Ministry submitted two payment vouchers for a consultation to be held in the next month (March 2022) and these were queried and processed March 2022 as appropriate.
6. Two (2) payment vouchers were submitted by a Ministry for hiring printers and due to the frequency and the high costs, an evaluation report/cost analysis on this practice was queried.
7. Five (5) CBS direct payments were queried for the required supporting documents to be attached.
8. An invoice issued in June 2021 was submitted for payment in February 2022.

1.11 Pre-Audit March 2022

1. There were six (6) invoices submitted that cost more than SAT$5,000 but did not have the required three (3) written quotes attached.
2. An invoice was submitted for the tinting of a government vehicle's windows.
3. Withholding tax was applied on total invoice prices, instead of just the service portions of the invoices.
4. A contract payment was submitted without deducting the agreed upon retention fee and the interpretation of the contracted requirements was therefore raised as an issue for consideration.
5. There were six (6) payment vouchers submitted for printing services rendered to a Ministry and these were endorsed by the Tenders Board however, the Ministry had not yet formalized a contract with the service provider.
6. There were also six (6) other payment vouchers for supplies provided to another Ministry where an evaluation bid report was used in place of a formal contract to support the payment.
7. There were many payment vouchers that were submitted with issues in the information posted on Finance One, with the supporting documents and forms required, the approvals and authorisations needed, purchase orders and other voucher documents that did not match invoices, and delays in submitting invoices for payment.
8. Many payment vouchers were also queried for further documented information and explanations before they could be approved.
9. On average, it took 30 days for Ministries to process payments.

1.10 Suega Faasuetusi Muamua mo Fepuari 2022

1. E tele ni pepa totogi sa tuuina mai e aunoa ma pepa lagolago tāua na faapipii mai ai.
2. E iva (9) ni pili totogi sa toe tuuina atu i Matagaluega gafataulimaina mo pepa o faamatalaga mo faamaoniga a o lei faamaonia aloaia.
3. E tele ni pepa totogi sa sesē ona faamauina i le Polokalame o Tupe a le Malo, ma o ia pepa totogi sa toe faase'e atu i Matagaluega gafataulimaina mo fa'asa'oga a o le i fa'amaoniaina.
4. E ono (6) pili totogi e lei i ai uma pepa mo'omia ua mae'a sainia mo le faamaoniga e le aufaigaluega talafeagai o lo'o i ai tulaga sa'o mo le tuuina atu o le faatagaga.
5. Sa tuuina mai e se Matagaluega ni pili totogi se lua mo se feutagaiga e faia i le masina e soso'o ai (Mati 2022), ma sa fesiligia ma fa'agaioia nei pili totogi ia Mati 2022.
6. E lua (2) pili totogi sa tuuina mai e se Matagaluega mo le fa'afaigaluegaina o masini lomitusi, ma ona o le tele o taimi ma le tau maualuga, sa fesiligia ai se lipoti o le iloiloga/iloiloga o tau mo nei fa'atinoga.
7. E lima (5) tupe totogi tu'usa'o a le Faletupe Tutotonu o Samoa sa fesiligia mo pepa o fa'amatalaga e lagolago ai ina ia fa'apipi'ina i ai.
8. O se pili sa tu'uina atu ia Iuni 2021, sa totogiina ia Fepuari 2022.

1.11 Suega Faasuetusi Muamua mo Mati 2022

1. E ono (6) pili sa tu'uina atu e sili atu ma le SAT$5,000, ae peita'i e le i iai ni fa'amatalaga tau oloa e tolu (3) sa fa'apipi'iina i ai.
2. Sa tu'uina atu se pili mo le fa'apogisaina o tioata o se taavale a le Malo.
3. O le fua fa'atatau mo lafoga taofi sa fua i ai le aofaiga atoa o pili, nai lo na o le vaega mo auaunaga.
4. Sa tu'uina atu se tupe totogi o le konekarate e aunoa ma le toesea ole pili sa malilie i ai pe a faatumauina, ma o le fa'aliliuga o tulaga mo'omia sa avea ma faafitauli mo le iloiloina.
5. E ono (6) ni pepa totogi sa tu'uina atu mo auaunaga fa'alomitusi sa fa'atinoina mo se Matagaluega, ma o nei auaunaga sa fa'amaonia e le Komiti o Tauofoga, ae peitai, e lei faamaoniaina e le Matagaluega se konekarate ma le kamupani o lo'o fa'atinoina le auaunaga.
6. Sa i ai foi isi pili totogi e ono (6) mo sapalai sa tu'uina atu i se isi Matagaluega, lea sa fa'aaoga ai se lipoti o tauofoga e fai ma fa'amaoniga aloaia mo se konekarate, e lagolago ai le pepa totogi.
7. E tele ni pepa totogi sa tu'uina atu fa'atasi ai ma fa'afitauli i fa'amatalaga sa fa'amauina i luga o le Polokalame o Tupe a le Malo, o pepa o fa'amatalaga moomia e lagolago ai, faamaoniga ma fa'atagaga aloaia, oka faatau ma isi pepa o faamatalaga e lē talafeagai ma pili, ma le fa'atuai i le tu'uina atu o pili mo le totogiina.
8. O le tele o tupe totogi sa fesiligia mo nisi fa'amatalaga ma fa'amalamalama'aga a o lei faamaoniaina.
9. A fua i tulaga aoao tetele, e 30 aso sa faagasolo ai e se Matagaluega pepa totogi.

10. The procurement of a vehicle under a project was queried for documented approval from the donor for this purchase and the purchase date recorded in the asset register was also different from the invoice date.
11. There were issues with a public corporation's reimbursement claims from project funds:
12. There were assets purchased from abroad that did not arrive but were included in the claims and some claims were for 50% deposits.
13. Some accountable advances were included in the claims without any acquittal reports.
14. Withholding tax was not deducted from any services provided to the corporation but were claimed in full.
15. The agreements for the processing of some reimbursements were not provided.
16. The services provided by some non-resident consultants for a project were subjected to withholding tax per their contracts.
17. The following were also noted with the CBS direct payments:
    - A payment made to correct a transaction in 2020 was only made effective this month.
    - Some of the information and details of payments in the CBS letter for project withdrawals were incorrect.
    - Withholding tax was not deducted for some services provided.
    - Incorrect contract copies were attached for some payments.
    - A contract variation was not attached for a service-provider.
18. Reconciliations were required and requested for the approval of a project's direct payments submitted and these were advised to be provided together with this project's payment vouchers as necessary supporting documents.
19. There was no audit approval option available on Finance One for a project's payments and consequently there was a different option that auditors were asked to use while the IS team reviewed the system.

1.12 Pre-Audit July 2022

1. Six (6) payment vouchers were submitted that did not have either all three (3) written quotes attached as required or have all the required payment forms attached or completed in full.
2. There were many invoices from the previous financial year that were submitted to be paid this month.
3. There were eight (8) payment vouchers that had some incorrect information posted on Finance One.
4. Several payments were referred back to the responsible Ministries for further documented clarifications, confirmations, and information before they could be approved.
5. Six (6) payment vouchers for a project were queried for the required supporting documents and for additional confirmations and clarifications required before the payments could be approved.
6. Ten CBS direct payments were queried for the required supporting documents, authorizations, and further confirmations/clarifications to be attached.

10. O le faatauina mai o se taavale i lalo o se poloketi sa fesiligia mo se faamaoniga aloaia mai le pa'aga fesoasoani, ma o le aso na faatau ai o lo'o faamauina i le resitala o aseta sa ese foi mai le aso o lo'o i luga o le pili.
11. Sa i ai ni fa'afitauli i le toe faaola mai o tupe a se faalapotopotoga lautele mai vaegatupe mo poloketi.
12. O aseta sa fa'atau mai atunuu i fafo e lei taunuu mai ae sa aofia uma i le pepa fa'atau, ma o nisi o pepa fa'atau e mo le 50% o tupe mua'i totogiina.
13. O nisi o tupe muai totogiina mo le faaaoga o lo'o aofia i faamatalaga e aunoa ma ni lipoti tau tupe.
14. E lei toesea lafoga taofi mai soo se auaunaga sa fa'atinoina mo se faalapotopotoga ae na maua atoa le tinoitupe.
15. E lei tuuina mai ni maliega mo le faagaioiga o tupe toe faaola.
16. O auaunaga sa fa'atinoina e nisi o faufautua e le o ni tagatanu'u mo se poloketi sa faapea ona faamalosia le toesea o lafoga taofia e tusa ai ma a latou konekarate.
17. O vaega nei sa maitauina foi i tupe totogi tu'usao a le Faletupe Tutotonu o Samoa:
    - O se pepa totogi e faasa'o ai se faatau i le 2020 sa faato'a fa'amauina i lea masina.
    - E le i sa'o nisi o faamatalaga auiliili o pepa totogi i le tusi a le Faletupe Tutotonu o Samoa mo le aveesea o ni poloketi.
    - E le i toesea le lafoga taofi mo nisi o auaunaga sa faatinoina.
    - Sa faapipii ni kopi sesē o le konekarate mo nisi o pepa totogi.
    - E le i faapipiiina se ese'esega o le konekarate mo le kamupani o lo'o faatinoina le auaunaga.
18. Sa mo'omia ni auiliiliga fa'atusatusa ma talosagaina se faamaoniga o pepa totogi tu'usao mo se poloketi na tu'uina atu, ma sa fautuaina ina ia tu'uina atu fa'atasi ma pili totogi mo poloketi e fai ma pepa o faamatalaga e lagolago ai.
19. E le i iai se fa'amaoniga o le filifiliga a le suegatusi sa maua i le Polokalame o Tupe a le Malo mo pepa totogi o se poloketi, ma o lea sa iai se isi filifiliga na talosagaina ai suetusi e faaaoga a o iloiloina e le vaega o Suesuega Faatekonolosi le polokalama.

1.12 Suega Faasuetusi Muamua mo Iulai 2022

1. E ono (6) pili totogi sa tu'uina atu e lei i ai ni pepa o oloa tusitusia se tolu (3) e pei ona moomia, pe o lo'o fa'apipiiina uma i ai pepa faatumu mo pepa totogi, pe ua mae'a foi ona faatumuina atoatoa.
2. E tele ni pili mai le tausaga fa'aletupe ua tuana'i atu na tuuina atu e totogi i lea masina.
3. E valu (8) pepa totogi sa i ai ni fa'amatalaga e le' i sa'o na fa'amauina i le Polokalame o Tupe a le Malo.
4. E tele pepa totogi sa toe fa'ase'e atu i Matagaluega gafataulimaina mo ni faamaninoga faaopoopo ma nisi pepa o faamatalaga a o lei mafai ona fa'amaoniaina.
5. E ono (6) pili totogi mo se poloketi sa fesiligia mo pepa o faamatalaga e lagolago ai, faatasi ai ma nisi faamaumauga faaopoopo e pei ona moomia a o lei mafai ona faamaoniaina.
6. E sefulu ni pepa totogi tu'usao a le Faletupe Tutotonu o Samoa sa fesiligia mo pepa o faamatalaga e lagolago ai, faatagaga, ma isi fa'amaumauga/fa'amaninoga e tatau ona faapipii i ai.

1.13 Pre-Audit August 2022

1. There was a gap in the cheque sequence of seven (7) cheque numbers on Finance One.
2. For two telephone companies, withholding tax was applied only on internet service charges, but not on phone service charges and the correct application was advised to be sought with the Ministry for Customs and Revenue.
3. Four (4) invoices submitted by a Ministry were queried as the invoice numbers were issued in sequence, all were for office supplies and stationery and all were just below SAT$5,000, and from the same supplier.
4. There were Ministries with contracts for leasing office equipment from suppliers and due to the frequency and the costs, the issue on the economy of this practice was raised.
5. A telephone bill submitted for a Ministry was addressed to a different location and this was referred to the Ministry's internal audit unit.
6. A Ministry had a software management contract with an international supplier whose local subcontractor was no longer in business and the contract was advised to be reviewed to ensure all terms and conditions were updated and relevant.
7. Works conducted on a Ministry's premises was not made under a contract agreement to bind the service provider for any defects liability.
8. There were recurring maintenance services acquired by Ministries that were not formalized in contracts so these services were advised to be channelled through the tender process.
9. Many payment vouchers were queried for issues that could have been avoided with more thorough checks and these included vouchers with incorrect payment information, incorrect information posted on Finance One, missing supporting documents, incorrect tax calculations, and missing approvals and endorsements.
10. On average, it took an average of 30 days for Ministries to process a payment so improvements in monitoring and compliance with procurement guidelines were required for the processing time to be reduced to the 15 working days outlined in the government procurement process.
11. The following were noted with CBS and CSSP payments:
    - incorrect information and payment details in the CBS letter for project withdrawals
    - incomplete supporting documents
    - vouchers not signed as approved by the necessary authority.

1.14 Pre-Audit September 2022

1. Avoidable queries were raised on many payment vouchers that needed more thorough checking to minimise avoidable corrections and delays in processing payments.
2. Pre-audit queries included incorrect information on vouchers and posted on Finance One, original and supporting documents not attached, incorrect tax calculations, and the necessary approvals and authorisations were required.

1.13 Suega Faasuetusi Muamua mo Aokuso 2022

1. Sa i ai se avanoa mo le faasologa o siaki e fitu (7) fuainumera i le Polokalame o Tupe a le Malo.
2. Sa toesea lafoga taofi mai le pili totogi mo auaunaga tau upega tafailagi mo kamupani telefoni e lua, ae lē o pili mo le auaunaga tau telefoni, ma sa fautuaina le sa'o atoatoa o le tusi talosaga ina ia sailia mai le Matagaluega o Tiute ma Tupe Maua.
3. E fa (4) pili sa tuuina mai e se Matagaluega na fesiligia a o tuuina atu numera o pili i le faasologa, ma o nei pili e faatatau i sapalai o mea laiti o lo'o moomia i totonu o le ofisa, ma sa i lalo ifo o le SAT$5,000 mai le faleoloa lava e tasi.
4. Sa i ai Matagaluega e i ai konekarate mo le lisiina o oloa faaaoga i le ofisa mai faleoloa ma ona o le tele ma le tau, sa tulai mai ai le fa'afitauli i le tamaoaiga o lea faiga.
5. O se pili o le telefoni sa tuuina atu mo se Matagaluega sa fa'amauina iai se isi nofoaga, ma sa fa'ase'e atu lea mataupu i le vaega suetusi fa'alotoifale a le Matagaluega.
6. Sa i ai se konekarate a se Matagaluega mo le puleaina o polokalama faatekonolosi ma se faleoloa faavaomalo o lana soa faakonekarate i le lotoifale ua lē o toe iai ma sa fautuaina le konekarate ina ia iloiloina ina ia mautinoa ai ua faafouina ma talafeagai tu 'utu'uga uma.
7. O galuega sa faatautaia i le fale o se Matagaluega sa le i faia i lalo o le maliega o se konekarate e fusia ai le tagata e fa'atinoina le auaunaga mo soo se faaletonu.
8. Sa i ai se kamupani mo le faatinoina o ni galuega fa'aleleia sa faafaigaluegaina e le Matagaluega e lei faamaoniaina i se konekarate, ma o lea sa fautuaina ai ina ia tuuina i faagasologa o le tauofoga.
9. O le tele o pili totogi sa fesiligia mo fa'afitauli sa mafai lava ona alo ese mai ai pe ana mae'ae'a ona siakiina, e aofia ai tusi faatau e le sa'o faamatalaga tau pepa totogi, faamauina o faamatalaga sesē i luga o le Polokalame.
10. I le tulaga aoao tetele, e tusa ma le 30 aso e faagaioi ai e Matagaluega se pepa totogi, ma o le faaleleia o le mataituina ma le usitaia o taiala sa moomiaina ia faaitiitia ai le taimi e faagaioi ai i aso faigaluega e sefulu ma le lima (15) e pei ona otootoina i le faagasologa o faatauga a le Malo.
11. O vaega nei sa maitauina i pepa totogi a le Faletupe Tutotonu o Samoa ma le CSSP.
    - E lē sa'o faamatalaga mo pepa totogi i le tusi a le Faletupe Tutotonu o Samoa mo le aveesea o poloketi
    - E le i lava pepa o faamatalaga e lagolago ai
    - O pili totogi e le i sainia e fai ma faamaoniaga a le pule e tatau ai.

1.14 Suega Faasuetusi Muamua mo Setema 2022

1. O fesili e mafai ona alo ese mai ai sa tulai mai i le tele o pili totogi lea na mo'omia ai se siakiina mae'ae'a lelei ina ia alo ese ai mai fa'asaoga e afua ai le faatuai i le faagaoioga o pepa totogi.
2. O faafesili sa aofia I le suega fa'asuetusi muamua e aofia ai faamatalaga e le sao e uiga i tusi faatau ma faamaumau i luga o le Polokalame o Tupe a le Malo, uluai kopi ma kopi o pepa o faamatalaga e lagolago ai e lei faapipiiina, lē sa'o le fuafuaina o lafoga, ma faamaoniga talafeagai ma faatagaga e tatau ai.
3. An official donation was made out to the donating government official, where it should have been made out to the recipient of the donation.

4. A donation by a different government official for a separate purpose was limited to the SAT$300 allowed, despite their request for the donation to be of a higher amount and the cheque was made out to the donating government official at their insistence also.
5. In a Ministry, the practice of issuing phone credits for internet data was continued after Covid19 restrictions were lifted.
6. Payment vouchers for the official prizes for national events were submitted without any supporting documents to verify the correct recipients for the payouts.
7. A payment for a court settlement and agreement was submitted without a summary of details on the activities that resulted in this payment and there was no special authority presented to support this payment and the payment was also not budgeted for.
8. Payments for a Ministry's purchase of fuel/diesel/petrol in Savaii were found to be made in advance.

1.15 Pre-Audit October 2022

1. Three (3) payments were for invoices that cost over SAT$5,000 but did not have 3 written quotes attached for each.
2. Frequently acquired services from frequently selected suppliers for two (2) Ministries were advised to be formalized in service contracts.
3. Another Ministry's service contract with a supplier had rates different from the rates approved by the Tenders Board.
4. Many payment vouchers were queried on issues that were easily avoidable with more thorough and adequate checks of voucher documents and postings.
5. There were payments from prior financial years submitted for processing this month and some were not submitted with any explanations on reasons for the delays.

1.16 Pre-Audit November 2022

1. Many payments were queried for issues that were avoidable with more thorough checks to ensure all documents, evidence, authorisations, and information were provided, and all postings correct.
2. There were payments for travel allowances where the transit allowances claimed were incorrectly calculated as there was an extra day allowed for some travellers that was not afforded to others.
3. The revised calculations in the PKs and Treasury Reports were changed by the Cabinet Division, and the new calculations were approved in the FKs.
4. There were also no hotel/accommodation booking confirmations presented to support the claims.

3. Sa faatino se foai aloaia i le sa tauaaoina le foai, ae sa tatau ona tu’uina atu i le tagata o loo ave iai le foai.
4. O se foai a se isi Ofisa a le Malo mo se faamoemoega faapitoa, sa faatapulaaina i le na o le SAT$300 e fa’atagaina, e ui lava i latou talosaga mo le foai ina ia maualuga atu, ma sa tuuina atu foi le siaki i le tagata faigaluega sa moomia le foai e tusa ai ma le latou nanautaiga.
5. I totonu o se Matagaluega, sa toe faaauauina le faatauina o paleni o telefoni mo le fa’aaogaina o upega tafailagi ina ua mae’a ona lifi tapu ma sa o le Koviti19.
6. Sa tuuina atu pepa totogi o faailoga aloaia mo polokalame a le atunuu e aunoa ma ni pepa o faamatalaga e lagolago ai e faamaonia ai tagata sa'o e tatau ona tuuina iai tupe totogi.
7. Sa tuuina atu se pepa totogi mo se faatalanoaga ma se maliega a le faamasinoga e aunoa ma se aotelega o faamatalaga auiliili e uiga i gaioiga sa iu ai i lenei pepa totogi, ma sa leai se pule faapitoa na tuuina atu e lagolago ai ma e lei aofia foi i le Tala Faatatau o le Tupe.
8. O pepa totogi mo le totogiina e se Matagaluega mo suauu/kiso/penisini i Savaii, sa maua o muai faatinoina.

1.15 Suega Faasuetusi Muamua mo Oketopa 2022

1. E tolu (3) pepa totogi mo pili sa silia ma le SAT$5,000, ae peitai e le'i i ai ni pepa o oloa se 3 sa aofia mo pili taitasi.
2. O auaunaga e masani ona faatinoina mai faleoloa filifilia mo Matagaluega e lua (2) sa fautuaina ina ia faamaonia i konekarate o auaunaga.
3. Sa maitauina le eseese o fua faatatau sa faamauina i le konekarate mo auaunaga a se Matagaluega ma fua faatatau sa faamaonia e le Komiti o Tauofoga.
4. O le tele o pepa totogi sa fesiligia i mataupu sa faigofie ona alo ese mai ai pe a faatinoina ni siaki mae’ae’a lelei ma talafeagai i pepa o faamatalaga, mo pepa totogi ma faamaumuaga.
5. Sa i ai ni tupe totogi mai tausaga faaletupe na muamua atu sa tu’uina at umo le faagaioiga i le lea masina, ma o nisi sa lei tuuina atu faatasi ma ni faamalamalamaaga i mafuaaga o le faatuai.

1.16 Suega Faasuetusi Muamua mo Novema 2022

1. O le tele o tupe totogi atu sa fesiligia mo faafitauli sa mafai ona aloese mai ai pe a faatautaia ni siaki maeaea ina ia mautinoa ai sa tuuina atu uma pepa o faamatalaga, faamaoniga, faatagaga, ma sao atoatoa faamaumauga.
2. Sa i ai ni tupe totogi atu mo alauni o femalagaaiga lea sa faamauina ai le lē sao o le fuafuaina o alauni mo atunuu afea talu ai sa i ai se aso faaopoopo na faatagaina mo nisi tagata malaga e le I tuuina mo isi.
3. O fuafuaga toe faafouina i le PK ma Lipoti o le Matagaluega o Tupe na suia e le Vaega o le Kapeneta, ma na faamaonia ai fuafuaga fou i le FK.
4. Sa leai foi ni faamaumauga mo faletalimalo na tuuina atu e lagolago ai le fa’aaogaina o nei vaegatupe.

5. Five (5) invoices from prior financial years were submitted for payment this month.
6. A Ministry submitted contract payments that did not follow the requirements agreed on for the processing of payments:
7. Invoices were required but were not provided.
8. The delivery of services were required to be verified by a Ministry.

1.17 Pre-Audit December 2022

1. There were many payments with supporting documents and required approvals missing, and/or had incorrect information posted on Finance One causing avoidable or unnecessary queries that further delayed their processing times.
2. Unverified attendance sheets were submitted as supporting documents for the payment of sitting allowances.
3. A payment voucher for the travel allowances and air fares for a journey to New Zealand was submitted but the air fares were to be reimbursed for the tickets already paid for by the traveller and interestingly the ticket provided was for an Australia route.

1.18 Pre-Audit January 2023

1. A payment voucher submitted did not have three (3) written quotes attached as required.
2. There were payments submitted by different Ministries for frequently and regularly acquired services that would have been more appropriately formalized as contracted services.
3. Many payment vouchers were submitted with missing or incomplete supporting documentation and/or incorrect postings on Finance One and these were queried and referred back to Ministries.
4. Invoices from prior financial years were submitted this month for processing and payment.
5. There were delays in the settling of a Ministries overseas payments and some invoices were from six (6) months prior, and some were from the previous financial year.
6. There were several payments for the servicing of government vehicles and the information in the vouchers refer to these as routine checks, but some invoices indicate the replacement of some parts and materials that may indicate some of these would have been more appropriately handled as irregularities.
7. There were also other payments for rental cars despite some of these Ministries having a large fleet.

5. E lima (5) pili mai tausaga faaletupe na muamua atu na tuuina atu mo le totogiina i le masina lenei.
6. Na tuuina atu e se Matagaluega ni tupe totogi o le konekarate e lei mulimulita'i i tulaga mo'omia na malilie i ai mo le faagaioiga o tupe totogi.
7. Sa moomia pili mo faamaoniga ae peitai e lei tutuina atu.
8. O le faatinoina o auaunaga sa moomia ona faamaonia e le Matagaluega.

1.17 Suega Faasuetusi Muamua mo Tesema 2022

1. Sa tele tupe totogi atu faatasi ai ma pepa o faamatalaga e lagolago ai ma faamaoniga mo'omia sa misi, ma/pe sa i ai ni faamatalaga e le sa'o sa faamauina i le Polokalame o Tupe a le Malo, ma mafua ai ni fesili sa mafai lava ona alo ese mai ai ma mafua ai na faatuai le faagaioiga.
2. Na tuuina atu pepa o le auai e lei faamaoniaina o ni pepa o faamatalaga e lagolago ai le totogiina o alauni mo fonotaga.
3. O se pepa totogi mo alauni ma pasese o vaalele mo se malaga i Niu Sila sa fuafuaina e toe faaolaina na o pasese o vaalele ua maea ona totogiina e le tagata malaga, ae peitai, o le pepa ulufale sa saunia e mo le agai atu i Ausetalia.

1.18 Suega Faasuetusi Muamua mo Ianuari 2023

1. O se pepa totogi sa tuuina atu e lei i ai ni pepa o oloa se tolu na aofia ai e pei ona moomia.
2. Sa i ai pepa totogi na tuuina atu e Matagaluega eseese mo auaunaga masani ona faatinoina, e sili atu ona talafeagai pe a faamaoniaina mo auaunaga faakonekarate.
3. O le tele o pepa totogi sa tuuina atu o lo'o i ai ni pepa o faamatalaga o loo misi pe le atoatoa e lagolago ai ma/po o ni faamaumauga sesē i le Polokalame o Tupe a le Malo, ma sa fesiligia ma toe faafoi atu i Matagaluega.
4. Sa tuuina atu pili mai tausaga faaletupe ua tuana'i atu i lea masina mo le faagasologa o pepa totogi.
5. Sa matauina se faatuai I le faamautuina o pepa totogi a le Matagaluega i atunuu mamao, ma o nisi pili e faatatau le ono (6) masina I luma atu, ma o nisi sa faatatau le tausaga faaletupe na tuana'i atu.
6. Sa tele ni pepa totogi mo le faaleleia o taavale a le Malo, ma o faamatalaga o loo faamauina I pepa faatau e faatatau i lea faatinoga o ni siaki masani, ae o nisi pili o lo'o faailoa mai ai le suia o nisi o vaega e ono faailoa mai ai o nisi o nei faafitauli e sili atu ona talafeagai le taulimaina o ni tulaga faaletonu.
7. Sa i ai foi isi pepa totogi mo taavale totogi e ui lava o nisi o nei Matagaluega o lo'o tele a latou taavale fa'aaoga.

1.19 Pre-Audit February 2023

1. There were many payments submitted with incomplete documentation and/or incorrect posting on Finance One.
2. The first disbursements of funds for a project administered by a Ministry did not have the approval and confirmation by the steering committee as required in the agreement and it was also unclear whether the previous grant dispersed was fully acquitted and audited per the agreed arrangements as the audit report was also not provided.
3. There were payments of more than SAT$5,000 that did not have all three (3) written quotes attached, or did not clarify why the cheapest quote was not selected, or the purchased product was different from the quoted products.
4. The invoiced price for a contracted service was different from the unit cost agreed with per the supplier's contract with a Ministry.
5. A payment was submitted for a dinner hosted by a Minister for the management of one of their Ministries and a foreign delegation and the payments were for the procurement of raw food supplies and it was impossible to verify their appropriate use.
6. Claims were submitted for project consultancy services provided by two (2) individuals whose agreements expired in 2022.

1.20 Pre-Audit March 2023

1. Many queries raised were avoidable with more thorough checks of payment voucher documents and postings on Finance One.
2. A payment submitted for the out of court settlement of a legal matter between a Ministry and an individual did not include a summary of details for the activities resulting in this settlement.
3. Payments for legal aid services provided by various legal practices included documents prepared on the amounts payable from the invoices provided and these invoices were advised to be amended by the legal practices to the payable amount.
4. There were payments for invoices over SAT$5,000 that did not have at least three (3) written quotes attached as required.
5. Three (3) payments were submitted by a Ministry for official gifts purchased to be presented during official travels and these should have been included in the FK approved travel payments.
6. A payment was submitted for the making of the honourable Prime Minister's uniform for official travel. Per government procedures, these expenses are expected to be covered by the clothing allowances allowed to government officials for official travels.

1.19 Suega Faasuetusi Muamua mo Fepuari 2023

1. E tele ni pepa totogi sa tuuina atu faatasi ai ma ni pepa o faamatalaga e le'i mae'a ma/po o le lē sa’o foi i le faamauina i luga o le Polokalame o Tupe a le Malo.
2. O le fa’amatuuina atu o vaegatupe muamua mo se poloketi sa vaaia e se Matagaluega, e lei i ai se faamaoniga a le komiti faafoe e pei ona mo’omia i le maliega, ma e le'i manino foi pe sa faamauina atoatoa le fesoasoani sa faamatu’u atu muamua i se lipoti mo le faaaogaina, ma e lei tuuina mai foi le lipoti o le suegatusi.
3. Sa i ai ni pepa totogi e silia ma le SAT$5,000 e lei aofia uma iai pepa o faamatalaga mo oloa e tolu (3), ma e lei manino mai pe aisea na le filifilia ai le pepa o faamatalaga mo oloa sa sili ona taugofie, pe ese foi le oloa sa faatauina mai oloa o lo’o aofia i le pepa o faamatalaga tau oloa.
4. O le tau sa aofa’i i le pili mo se auaunaga faakonekarate sa ese mai le tau o vaega taitasi sa malilie i ai e tusa ai ma le konekarate a le fai pisinisi ma se Matagaluega.
5. Sa tuuina atu se pepa totogi mo se taumafataga o le afiafi sa tali malo ai se Minisita ma le pulega o se tasi o Matagaluega o lo’o I lalo o lana puleaga ma se tasi o tagata faigaluega o lo’o faamautu i fafo, ma o nei pepa totogi e mo le faatauina mai o sapalai o meaai ma e le i mafai ona faamaonia lo latou faaaogaina talafeagai.
6. Sa tuuina atu ni talosaga mo auaunaga faafaufautua o galuega faatino sa faatautaia e ni sui se toalua (2) sa faamutaina a la maliega i le 2022.

1.20 Suega Faasuetusi Muamua mo Mati 2023

1. O le tele o faafesili sa tulai mai sa mafai ona alo ese mai ai pe a faatinoina siaki mae’ae’a o pepa o faamatalaga o tupe totogi ma faamaumauga i le Polokalame o Tupe a le Malo.
2. O se pepa totogi sa tuuina atu mo se maliega i fafo atu o le faamasinoga i se mataupu faaletulafono i le va o se Matagaluega ma se tagata, e lei aofia ai le aotelega o faamatalaga auiliili mo gaioiga na iu ai i lenei maliega.
3. O pepa totogi mo auaunaga fesoasoani faaletulafono sa faatinoina i faiga eseese faaletulafono sa aofia ai pepa o faamatalaga na saunia i aofaiga e totogi mai pili, ma o nei pili sa fautuaina ia suia e ala i faiga faaletulafono i le aofaiga e totogi.
4. Sa i ai foi ni pepa totogi mo pili e silia ma le SAT$5,000 e le itiiti ifo ma le tolu (3) pepa faatatau o oloa sa faapipii i ai e pei ona moomia.
5. E tolu (3) pepa totogi sa tuuina mai e se Matagaluega mo meaalofa na faatauina ina ia tauaao atu i le taimi o malaga aloaia, ma o lea vaega e tatau ona aofia i pepa totogi mo malaga ua faamaonia i le FK.
6. Sa tuuina atu se pepa totogi mo le totogiina o le toniga a le Afioga i le Tama’ita’i Palemia mo malaga aloaia faa-va-o-Malo. E tusa ai ma aiaiga a le Malo, o nei tupe faaalu e faamoemoe e totogiina mai alauni o lavalava o lo’o faamatuuina atu mo ia faigamalaga.

7. There were also payments submitted for transit allowances for other government officials where an extra day was incorrectly added to calculate the allowance.
8. There were payments for electricity bills that also included interest penalties due to delays in payments.
9. There was a payment submitted for spectacle lenses for a court judge and request for the official policies allowing for payments of this nature was not addressed.
10. The attendance sheets submitted to support payments for sitting allowances were not verified to confirm their accuracy.

1.21 Pre-Audit April 2023

1. There were many payments submitted that had incomplete or missing documentation or had some incorrect information posted on Finance One.
2. The invoice price for the procurement of a vehicle exceeded the FK approved price to be paid.
3. A payment submitted for travel entitlements included allowances and costs already covered by a sponsor.
4. There were payments for several renovation works for different Ministries.
5. There were payments submitted by some Ministries where there would be multiple invoices from the same supplier, all just under SAT$5,000, for purchases acquired in one day.

1.22 Pre-Audit May 2023

1. There were many payments that were queried for missing or incomplete documentation, and/or had some incorrect information posted on Finance One.
2. An updated FK confirmation of government boards' members was required as the necessary supporting documents for the payment of board member allowances.
3. Payments for travel allowances already covered by a sponsor were submitted and the allowances were approved by either a FK or the STSC, however as it stands, the government policy for the payment of travel entitlements only allow for allowances that are not already covered by a sponsor.
4. The payment voucher submitted for the release of the first funds for a district development project for one (1) district included its audit report that highlighted the misappropriation of previous funding, and the required authorisation by the project's steering committee was also not provided.
5. There were contract claims submitted for consultancy services that required a contract variation.
6. The payment of a monthly claim was delayed.
7. There was excess spending for one (1) Fono Faavae Talomua.

7. Sa i ai foi pepa totogi mo alauni o atunuu afea mo isi tagata faigaluega a le Malo sa faaopoopoina sesē ai se aso e tasi i le fuafuaina o lea alauni.
8. Sa i ai ni pepa totogi mo pili o le eletise lea sa aofia ai foi faasalaga o le tului ona o le faatuai o le faagaioiina o tupe totogi.
9. Sa i ai se tupe totogi mo ni vaaiga e tuuina atu i se faamasino ma sa leai se tali mai i le fesili mo aiaiga faavae aloaia e faatagaina ai le totogiina o lea meatotino.
10. O pepa o le auai sa tuuina atu e lagolago ai pepa totogi mo alauni o fonotaga e lei faamaoniaina e faamautu ai le sa'o atoatoa.

1.21 Suega Faasuetusi Muamua mo Aperila 2023

1 E tele ni pepa totogi sa tuuina atu e le'i atoatoa pe misi foi ni pepa o faamatalaga pe na i ai foi ni faamatalaga e le'i sa'o ona faamauina i le Polokalame o Tupe a le Malo.

2 O le tau sa faamauina i le pili mo le faatauina o se taavale sa sili atu nai lo le tau sa faamaonia i le FK.

3 O se pepa totogi mo alauni e agava'a ai tagata faigaluega a le Malo mo le auai atu i fonotaga poo aoaoga Faa-va-o-Malo na aofia ai alauni ua mae'a ona totogiina e le faalapotopotoga o lo'o lagolagoina le faamoemoe.

4 Sa i ai ni pepa totogi mo le tele o galuega faafou mo ni Matagaluega eseese.

5 O nisi o pepa totogi sa tuuina atu e nisi o Matagaluega o lo'o i ai le tele o pili mai le faleoloa lava e tasi e i lalo ifo o le SAT$5,000, mo faatauga na faatinoina i le aso lava e tasi.

1.22 Suega Faasuetusi Muamua mo Me 2023

1 E tele pepa totogi sa fesiligia mo pepa o faamatalaga e le o atoatoa, ma/pe sa i ai ni faamatalaga e le'i sa'o ona faamauina i le Polokalame o Tupe a le Malo.

2 Sa mo'omia se faamaoniga o le FK ua faafouina mo sui o le laulau a fono a le Malo e avea ma pepa o faamatalaga e lagolago ai mo le totogiina o a latou alauni.

3 Sa tuuina atu pepa totogi mo alauni mo polokalame Faa-va-o-Malo ua uma ona totogiina e le faalapotopotoga e ana le faamoemoe, peita'i e pei ona i ai aiaiga o faiga faavae a le Malo mo le totogiina o nei alauni e na o alauni e le o totogiina e le faalapotopotoga e mafai ona tuuina atu i le sui malaga.

4 O le pepa totogi mo le faamatuuina atu o vaegatupe muamua mo se galuega faatino o le atinaega o se Itumalo e tasi (1) na aofia ai lana lipoti o le suegatusi sa faamamafaina ai le faatautala o le faaaogaina o nei vaegatupe, ma e lei tuuina mai foi se faatagaga aloaia a le komiti faafoe mo poloketi.

5 Sa i ai ni faamatalaga o konekarate sa tuuina atu mo auaunaga faafaufautua sa moomia ai se eseesega i nei konekarate.

6 O le tupe totogi faalemasina sa faatuai ona faagaioia.

7 Sa i ai se tupe faasili I tupe faalu a le Fono Faavae Talomua.

1.23 Ministry of Finance Public Auction Sale conducted 7 June 2019

There were no internal control issues noted as the auction proceedings were conducted in accordance with set procedures and processes set out by the Ministry of Finance.

1.24 Ministry of Finance Public Auction Sale conducted 5 February 2020

There were no issues noted in the auction proceedings.

1.25 Ministry of Finance Public Auction of Written Off Government Vehicles conducted 13 April 2023

There were no audit issues noted in the conduct of the auction.

1.26 Ministry of Finance Public Auction of Written Off Government Vehicles conducted 27 April 2023

There were no audit findings from the auction as proceedings were conducted in accordance with procedures and processes set out by the Ministry of Finance.

1.23 Tauofoga Faalauaitele o le Matagaluega o Tupe i le aso 7 Iuni 2019.

E leai ni faafitauli i faiga faatonutonu faalotoifale sa maitauina aua o taualumaga o le tauofoga sa faatautaia e tusa ai ma faiga faavae ma faagasologa ua faatulagaina e le Matagaluega o Tupe.

1.24 Tauofoga Faalauaitele o le Matagaluega o Tupe i le aso 5 Fepuari 2020.

Sa leai ni faafitauli na faamauina i taualumaga o le tauofoga.

1.25 Tauofoga Faalauaitele a le Matagaluega o Tupe mo Taavale Tusi Esea a le Malo I le aso 13 Aperila 2023.

Sa leai ni faafitauli o le suegatusi na faamauina i le faatinoina o le tauofoga.

1.26 Tauofoga Faalauaitele a le Matagaluega o Tupe mo Taavale Tusi Esea a le Malo I le aso 27 Aperila 2023.

E leai ni faafitauli i le suegatusi sa faamauina mai le tauofoga aua sa faatautaia e tusa ai ma Faiga faavae ma faagasologa ua mae’a ona faatulagaina e le Matagaluega o Tupe.

2. CERTIFICATION OF WARRANTS

2.1 Warrant Statements from 1 July – 30 September 2021

1. The ministerial expenditure figures in the statements for July and September did not match the figures on Finance One, which included journal entries and changes that were not reflected in the monthly statements.
2. There were two (2) approved payments for a Ministry that were not reflected in the statements.
3. The Finance One figures for special purpose accounts did not match the warrant amounts that were approved for August and September.
4. There were statutory payments approved in the warrants of September but were not reflected in the statements.
5. The government's overseas missions' payments were posted on Finance One through journal entries, and the transactions were not recorded in the warrant given to the Head of State for certification and the funds transferred for mission operations in this period were also less than the payments processed on Finance One.
6. There were two (2) payments submitted by a government office for the reimbursement of employees' funds used to purchase urgent office supplies that exceeded the petty cash limit per voucher.
7. There were payments to Ministries that did not include a VAGST portion.
8. There were acquittal reports for accountable advances that were not submitted on time.
9. Two (2) Ministries were using hired printers rather than purchasing heavy duty printers, and the high costs of this practice was raised as an issue for consideration.
10. There were many payments that were queried for various reasons, and the most common queries were related to some incorrect information posted on Finance One.

2. FA’AMAONIGA O POLOAIGA

2.1 Fa’amatalaga i Poloaiga mai le aso 1 Iulai – 30 Setema 2021

1. O fuainumera o tupe faaalu mo Matagaluega i faamatalaga o teugatupe mo Iulai ma Setema e lei tutusa ma fuainumera o loo faamauina i le Polokalame o Tupe a le Malo, e aofia ai faamaumauga o fefa’atauaiga ma suiga e lei atagia i faamatalaga o teugatupe faalemasina.
2. E lua (2) pepa totogi sa faamaonia mo se Matagaluega e lei atagia i faamatalaga o teugatupe.
3. O fuainumera o lo’o faamauina i le Polokalame o Tupe a le Malo mo teugatupe mo faamoemoe faapitoa e lei tutusa ma le aofaiga sa faamauina i le poloa’iga sa faamaonia mo Aokuso ma Setema.
4. Sa i ai ni pepa totogi faaletulafono na faamaonia i le poloaiga o Setema ae peita’i e le’i atagia mai i faamatalaga o teugatupe.
5. O pepa totogi o misiona a le Malo i atunuu mamao sa faamauina i le Polokalame o Tupe a le Malo e ala i faamaumauga o fefa’atauaiga, ma e lei faamaumauina nei fefa’atauaiga i le poloaiga na tuuina atu e le Afioga I le Ao Mamalu o le Malo mo le faamaoniga, ma o vaegatupe sa fesiitai atu mo le faagaioiga o faatinoga a misiona i lea vaitaimi sa itiiti ifo mai pepa totogi na faagasolo i le Polokalame o Tupe a le Malo.
6. E lua (2) pepa totogi sa tuuina atu e se Ofisa o le Malo mo le toe totogiina o tupe a tagata faigaluega sa faaaoga e faatau ai sapalai faanatinati a le Ofisa, e sili atu mai le aofaiga faatapulaaina mo tupe faaalu o mea laiti.
7. Sa i ai ni pepa totogi i Matagaluega e lei aofia ai se vaega o le lafoga mo oloa ma auaunaga.
8. Sa i ai lipoti i le faaaogaina o tupe mo tupe mua’i totogiina e le'i tuuina atu i le taimi sa’o.
9. E lua (2) Matagaluega sa faaaogaina masini lomitusi sa faafaigaluegaina nai lo le faatauina o masini lomitusi mamafa, ma e talu ai o le taugata o le faatinoina o lea faiga sa faamauina ai o se faafitauli mo le iloiloina.
10. E tele ni pepa totogi sa fesiligia mo mafuaaga eseese, ma o le tele o ia faafesili e faatatau i nisi o faamatalaga e le sa'o ona faamauina i le Polokalame o Tupe a le Malo.

3. MINISTRIES

3.1 Ministry of Agriculture for the financial year ended 30 June 2021

1. There was no proper written and approved policy for the petty cash fund.
2. There were no reconciliations prepared for the plant species propagated and distributed to farmers at the Crops Divisions.
3. There were no reports made to document the weekly stock-takes of all plants and veggies in stock.
4. There was no policy guiding the Crops Division's practice of giving stock discounts with plants sold.
5. There was an increase in vacant positions that the Ministry needed to fill.
6. The Ministry shared a server room with another Ministry that showed some damages to the ceiling.
7. The outstanding debtor balance included debts dating back to 2018, and there was no progress in collection for most debts.
8. There were non-payroll payments that were queried for various reasons, and the most common queries were for the correction of documentation, authorisation, and information posted on Finance One.
9. Over the past three (3) years, there was an increase in irregularities reported related to vehicles.
10. There were also irregularity reports (IR) from 2017 that were not yet finalized when submitted to the Ministry of Finance (MOF), where the Ministry was advised to discuss their long outstanding IRs with the MOF.
11. The reconciliation of all assets was not conducted.
12. Some asset information on the asset register were not updated, like changes in asset custodians.
13. Two former employees received overpayments in their last pays due to delays in processing the employment cessation forms and coordination with the Ministry of Finance payroll team.
14. The Key Performance Indicators (KPI) for two outputs were not published in the Annual Report for the Financial Year 2019-2020.
15. There was one (1) extra Key Performance Indicator (KPI) reported for an output in the Annual Report for the Financial Year 2019-2020 that was not included in the Approved Estimates.
16. The status of achievement reported for some Key Performance Indicators in the Annual Report for the Financial Year 2019-2020 were different from the statuses reported in the Annual Review for the same year.
17. There were differences in the targets reported in the two documents for some outputs.
18. The directions in a FK issued to the Ministry were not yet carried out.

3 MATAGALUEGA

3.1 Matagaluega o Faatoaga ma Faigafaiva mo le tausaga faaletupe faaiúina 30 Iuni 2021

1. E le i iai se tulafono talafeagai sa tusia ma faamaonia mo vaegatupe mo mea laiti.
2. E le i faatinoina ni auiliiliga faatusatusa mo ituaiga laau sa tufatufaina atu i le au faifaato'aga.
3. E le i iai ni lipoti e faamaumau ai le faatinoina faalevaiaso o faamaumauga o laau ma fualaau aina uma o lo’o iai.
4. E leai se tulafono e ta’ita’i ai le faiga masani a le Vaega o Faatoaga o le tuuina atu o tau pa’ū o oloa i laau sa faatauina atu.
5. Sa iai le faaopoopoga i le aofaiga o avanoa sa mo'omia ona faatumuina e le Matagaluega.
6. Sa faasoa le potu mo le masini o faamatalaga faatekonolosi a le Matagaluega ma le isi Matagaluega, ma sa maituina ai ni faaletonuga i le faalo o le potu.
7. O le paleni o le aitalafu o lo’o totoe e aofia ai aitalafu tuua sa faamauina i le 2018, sa maitauina ai e lei iai se alualu i luma i le aoina o le tele o ia aitalafu.
8. Sa i ai ni pepa totogi (ese mai totogi o tagata faigaluega) e le i totogiina sa fesiligia mo mafuaaga eseese, ma o le tele o nei faafesili e mo le faamautinoaina o lo’o sa'o atoatoa pepa o faamaumauga, faatagaga faapitoa, ma faamatalaga e tuuina i luga o le Polokalame o Tupe a le Malo.
9. I le tolu (3) tausaga ua mavae, sa lipotia ai le siitia o tulaga faaletonu e faatatau i taavale.
10. Sa i ai foi lipoti mo tulaga fa’aletonu mai le 2017 e le i faamautuina ina ua tuuina atu i le Matagaluega o Tupe, ma sa fautuaina le Matagaluega ina ia faia se faatalanoaga ma le Matagaluega o Tupe mo le faamautuina o lea vaega.
11. E le i faatautaia le auiliiliga faatusatusa o aseta uma.
12. Sa maitauina o nisi o faamatalaga tau aseta e le i faamauina i luga o le resitala mo aseta, e pei o suiga i sui o lo’o nafa ma le vaaiga o nei aseta.
13. E toalua tagata faigaluega sa maua vaegatupe totogi faaova i la totogi mulimuli talu ai le tuai i le faagaioiga o pepa mo le taofia ai o la totogi, faatasi ai ma le leai o se fesootaiga a le Matagaluega ma le vaega tau tupe o lo’o faatautaia totogi a tagata faigaluega a le Matagaluega o Tupe.
14. E lua ni faailo autu e le i lolomiina i le Lipoti Faaletausaga mo le Tausaga Faaletupe 2019-2020.
15. E tasi (1) le faailo autu faaopopo sa lipotia mai mo se faailo autu i le Lipoti Faaletausaga mo le Tausaga Faaletupe 2019-2020 e le i aofia i le Tala Faatatau o Tupe sa faamaonia.
16. O le tulaga o vaega ua ausia na lipotia mai mo nisi o faailo autu i le Lipoti Faaletausaga mo le Tausaga Faaletupe 2019-2020 sa ese mai tulaga sa lipotia mai i le Iloiloga Faaletausaga mo le tausaga lava lea e tasi.
17. Sa i ai foi ni eseesega i le taulaiga sa lipotia mai i pepa o faamatalaga e lua mo nisi o faailo autu.
18. O faatonuga e pei ona fa’amauina i se FK sa tuuina atu i le Matagaluega e le i fa’ataunu’uina lava.

3.2 Ministry of Agriculture for the financial year ended 30 June 2022

1. There was no policy for the stock discounts sometimes given when plants were sold.
2. There were no reconciliations for all plant species propagated and distributed to farmers.
3. A vehicle had some small damages to its body that were not yet reported as an irregularity.
4. Some practices were noted from the receipt collection process for one division, including the limited number of staff, the location of one of their collection spots away from town, and the typical work schedules and hours.
5. Funds collected later in the day were not banked until the next day.
6. There was no vault to safely keep cash held at one of the premises.
7. There was no assigned cashier with all staff handling collections and able to access the cash box.
8. Funds collected from a separate location were only submitted to the cash box the next day.
9. There were unused funds allotted for Below the Line transactions.
10. There was underspending in personnel due to several vacancies.
11. There were unused funds budgeted for operating and capital spending.
12. Revenue collection for the past two financial years fell short of their targets.
13. There were no proper controls in one division for the handling of their petty cash.
14. Two (2) projects managed by the Ministry were completed but had funds remaining per their Finance One ledgers.
15. A Fraud Control Plan was advised to strengthen the Ministry's existing controls and govern fraud matters should they arise, and this document should identify and address all vulnerable areas and serve as guide for the handling of fraud cases.

3.3 Ministry of Commerce, Industry, and Labour for the financial year ended 30 June 2021

1. There were assets recorded as active on Finance One that were not found and may no longer exist during the Ministry's stocktake in Financial Year 2020-2021.
2. Some assets were relocated and reassigned to new staff custodians without recording the changes on the Finance One asset register.
3. The total budget was underspent.
4. The achievements of some Key Performance Indicators (KPI) reported in the Annual Report 2019-2020 were different from the achievements reported in the Ministry of Finance's Full Year Review.

3.2 Matagaluega o Faataoga ma Faigafaiva i le faai'uina o le Tausaga Faaletupe 30 Iuni 2022

1. E le i iai se faiga faavae mo le tau pa'ū o la'au i nisi o taimi e faatau atu ai.
2. E leai ni auiliiliga fa'atusatusa mo ituaiga uma o laau sa fa'asalalauina ma tufatufa atu i faifa'atoaga
3. Sa i ai ni nai vaega laiti sa faaleagaina o se taavale e le i lipotia mai o se tulaga faaletonu.
4. O ni faatinoga sa mafai ona faamauina i le faagasologa o le aoina mai o lisiti mo se vaega e tasi a le Matagaluega, e aofia ai le aofaiga tatau o tagata faigaluega, le mamao ese mai i le taulaga o se tasi o nofoaga o lo'o aoina ai risiti, ma faatulagaga o itula faigaluega.
5. O vaegatupe sa aoina mulimuli ane i le aso na fa'ato'a mafai ona teuina i le aso na soso'o ai.
6. E leai se sefe e teu malu ai tupe sa teuina i se tasi o fale.
7. E leai se teuoloa sa tofia ma sa taulimaina uma e le aufaigaluega vaegatupe sa aoina, ma sa mafai ona latou tagofia le pusa tupe.
8. O vaegatupe sa aoina mai i isi nofoaga, sa teuina i le pusa tupe i le aso na sosoo ai.
9. Sa maitauina ni vaegatupe e le'i faaaogaina e pei o vaegatupe e Avea ai ma Sui o le Malo.
10. Sa iai foi ni vaegatupe e le i faaaogaina mo totogi a le aufaigaluega talu ai le tele o avanoa e le i faatumuina.
11. E le i mae'a foi ona faaaogaina vaegatupe mo galuega faatino ma le faatauina o aseta.
12. O le aoina mai o tupe maua mo tausaga faaletupe e lua ua mavae e le i mafai ona ausia a latou taulaiga.
13. Sa leai ni puleaga talafeagai i se tasi o vaega mo le taulimaina o a latou tupe faaalu mo mea laiti.
14. E lua (2) galuega faatino sa puleaina e le Matagaluega na faamaeaina ae sa totoe se vaegatupe e pei ona faaalia i luga o le polokalame o Tupe a le Malo.
15. Sa fautuaina se fuafuaga mo le puleaina o faiga taufa'asese e fa'amalosia ai a latou puleaga o loo i ai nei, ma faafoia mataupu taufaasese pe afai ae tulai mai. E tatau ona faailoa ma talanoaina i le pepa o faamatalaga vaega uma e vaivai ma avea o se taiala mo le taulimaina o mataupu taufaasese.

3.3 Matagaluega o Pisinisi, Alamanuia ma Leipa i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021

1. E i ai aseta sa faamauina i luga o le Polokalame o Tupe a le Malo o lo'o faaaogaina, peita'i e le i va'aia faaletino i le taimi o le faitauga oloa a le Matagaluega i le Tausaga Faaletupe 2020-2021.
2. O nisi o aseta sa toe siitia ma tuuina i tagata faigaluega fou e aunoa ma le faamaumauina o suiga i luga o le Polokalame o Tupe a le Malo.
3. E le i mae'a ona faaaluina vaegatupe i le Tala Faatatau o le Tupe.
4. O vaega na ausia e nisi o fua faatatau o galuega faatino sa lipotia i le Lipoti Faaletausaga 2019-2020 sa ese mai vaega na ausia i le Iloiloga Atoa o le Tausaga a le Matagaluega o Tupe.

3.4 Ministry of Commerce, Industry, and Labour for the financial year ended 30 June 2022

1. There were assets recorded as active on the Finance One asset register but could not be physically located, however, these were advised to be reported as irregularities with the Ministry of Finance (MOF).

3.5 Ministry of Communications and Information Technology for the financial year ended 30 June 2021

1. The quarterly lease payments received by the Ministry on behalf of the Ministry of Finance were not paid in on time by the lessee.
2. The first quarter's payment was not invoiced and remained unpaid.
3. Leave returns were not prepared and shared with staff to inform of their leave entitlements remaining, however they were informed to enquire with the HR officers for their individual leave entitlements.
4. The fuel consumption for three (3) vehicles exceeded the cost per vehicle limit of SAT$5,000.
5. There were no vehicle running sheets.
6. The targets for some Key Performance Indicators (KPIs) were not properly defined to outline expected achievements and accurately measure performance in some areas.
7. The Annual Report 2020-2021 did not have some required information like the Statement of Receivables, Statement of Fixed Assets, and a Certification of Information in the Statement by the Financial Secretary.

3.6 Ministry of Communications and Information Technology for the financial year ended 30 June 2022

1. A spot-check of the attendance book showed several employees had not signed in for the day.
2. Employees' work locations were not recorded.
3. The attendance book was left unattended on the receptionist's desk throughout the day.
4. A period of about 3-4 months was not recorded in the attendance book in which the responsible officer explained that the book was missing during that time.
5. The personal files reviewed were missing several important information and documents including oaths/declarations of secrecy, performance agreements, and clearance forms.
6. There was no formal agreement for the secondment of an employee from another government department.
7. The Ministry incorrectly used the repealed sections of the Public Finance Management Act 2001 to reference the submission of their annual report to the Legislative Assembly in their Annual Report.

3.4 Matagaluega o Pisinisi, Alamanuia ma Leipa i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022

1. Sa i ai aseta sa faamaumauina i luga o le Polokalame o Tupe a le Malo o loo faaogaina ae sa le mafai ona vaaia faaletino, peita'i na fautuaina nei vaega ina ia lipotia o ni tulaga faaletonu ma le Matagaluega o Tupe.

3.5 Matagaluega o Fesootaiga ma Faamatalaga Faatekonolosi i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021

1. O lisi totogi faalekuata sa faamauina e le Matagaluega e fai ma sui o le Matagaluega o Tupe, e le i totogiina i le taimi sao e lē o lo'o lisiina.
2. O le pepa totogi i le kuata muamua e lei piliina ma sa faatumauina pea le lē totogia.
3. E lei saunia livi toe faafoi mai a le aufaigaluega e faailoa ai o latou livi o lo'o totoe, peita'i sa logoina le aufaigaluega i a latou aia tatau i latou livi ina ia faatalanoaina ma le aufaigaluega a le vaega o auaunaga lautele.
4. O le fa'aaogāina o le suauu mo taavale e tolu (3) sa sili atu nai lo le aofaiga faatulagaina mo taavale tai tasi e tusa ma le SAT$5,000.
5. Sa leai ni pepa mo feoaiga o taavale
6. O taulaiga mo nisi o faailoga autu o galuega faatino sa le i faauigaina lelei e faamanino ai faamoemoega pe a ausia ma fuaina sao faatinoga mo nisi o vaega.
7. O le Lipoti Faaletausaga 2020-2021 e le i iai ni faamatalaga mo'omia e pei o le Faamatalaga o Tupe Maua, Faamatalaga o Aseta Tumau, ma se Faamaoniga i le Faamatalaga a le Failautusi o Mea Tau tupe.

3.6 Matagaluega o Fesootaiga ma Faamatalaga Faatekonolosi i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022

1. I le faatinoina o siaki i le api saini sa maitauina ai le tele o le aufaigaluega e lei saini i isi aso.
2. E le i faamauina nofoaga o lo'o galulue ai nisi o le aufaigaluega.
3. Sa taatia ese le api saini e aunoa ma se vaavaaiga i taimi faigaluega.
4. O se vaitaimi pe tusa ma le 3-4 masina e lei faamaumauina i le api, lea sa faamanino mai e lē o loo nafa ma lea matafaioi le misi po'o le leiloa o le apisaini i lea vaitaimi.
5. O faila patino i tagata faigaluega sa iloiloina ma sa misi ai ni faamatalaga taua ma pepa o faamatalaga e aofia ai tautoga/tautinoga o le faalilolilo, maliega o le faatinoga, ma pepa o faamaoniga
6. Sa leai se maliega aloaia mo le faamauina o se tagata faigaluega mai se isi Matagaluega a le Malo.
7. Sa faaaoga sese e le Matagaluega vaega ua suia o le Tulafono o le Puleaina o Tupe a le Malo 2001 e faasino i le auina atu o lipoti faaletausaga i le Faapotopotoga Faaletulafono i le latou Lipoti Faaletausaga.

3.7 Ministry for Customs and Revenue for the financial year ended 30 June 2021

1. The budget for expenditure was underutilized as well as the year prior.
2. The budget for catering was overspent and excess spending on catering was also reported in the audit of the year prior.
3. The asset register was not reconciled with the Finance One assets register and was not up to date.
4. The assets officer confirmed that some older assets listed as active in the Finance One register no longer existed.
5. Former employees were still recorded as asset custodians in the Finance One register.
6. There were two (2) vehicles still listed as active in the Finance One register that were no longer in the Ministry's fleet.
7. The Ministry was advised to strengthen their controls, records, and monitoring of employees' attendances, leave entitlements, and personal files.
8. There was a delay in the procurement of the container x-ray scanner impacting their ability to achieve their performance targets
9. There was no proper facility for inspections
10. Relevant information was not available to assist with screenings
11. A Fraud Control Plan was advised to strengthen their prevention and detection controls.
12. There were non-payroll payments submitted for pre-audit approval for payment that were queried for correction, and the most common queries were for vouchers that did not have all the required documentation and authorisations attached, and inaccurate postings made on Finance One.
13. There were long outstanding debtor accounts with no action taken to recover them.
14. There were deferral accounts and unpaid declarations that were not recorded on Finance One.
15. There were deficiencies in the monitoring and accounting of overtimes and overtime recoveries.
16. The fuel consumption for some vehicles exceeded the cost of fuel per vehicle.
17. There were personal files not properly updated.
18. There was a lack in documentation of the different IT systems used.
19. The primary network servers were at an external party's office premises, and there was no documentation however of this arrangement with the external organisation.
20. There was no documented IT Disaster Recovery Plan

3.7 Matagaluega o Tiute ma Tupe Maua i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021

1. E le i maea ona fa’aaogaina le vaegatupe sa faamaonia i le Tala Faatatau o le Tupe faapea le tausaga fa’aletupe i tua atu.
2. Sa silia ma le vaegatupe faatulagaina mo meaai le tupe sa fa’aaluina, ma sa lipotia foi lea faasiliga o le faaaluina o lea vaegatupe i le suegatusi o le tausaga i tua atu.
3. E le i faatusatusaina le resitala o aseta ma le resitala o loo i luga o le Polokalame o Tupe a le Malo, ma e le i faafouina.
4. Sa faamautu mai e le sui o loo vaaia aseta o nisi o aseta tuai o lo’o lisiina o lo’o faaogaina pea i luga o le Polokalame o Tupe a le Malo, ua le o toe iai.
5. O tagata faigaluega muamua ua lē o toe iai sa nafa ma le faamauina o aseta o loo tumau pea o latou igoa i luga o le Polokalame o Tupe a le Malo
6. E lua (2) ni taavale e le o toe iai i le lisi o taavale a le Matagaluega sa lisiina pea o loo faaaogaina i luga o le Polokalame o Tupe a le Malo.
7. Sa fautuaina le Matagaluega ina ia faamalosia a latou puleaga, faamaumauga, ma le mataituina o le auai o tagata faigaluega, o latou livi, ma latou faila patino.
8. Sa iai se faatuai i le faatauina mai o le faata mo oloa mai fafo ma sa aafia ai le ausiaina o taulaiga o galuega faatino.
9. E le i iai se fale talafeagai mo asiasiga.
10. E le i mafai ona maua ni faamatalaga talafeagai e fesoasoani ai i le faatinoina o faata.
11. Sa fautuaina se fuafuaga mo le mataituina o faiga taufaasese ina ia faamalosia le puipuiga mai nei faiga.
12. Sa i ai ni pepa totogi (ese mai totogi o tagata faigaluega) na tu’uina mai mo le faamaoniga a le suega faasuetusi muamua, mo pili totogi na fesiligia mo se faasa'oga, ma o le tele o nei faafesili e faatatau i pepa totogi e lei faapipiiina uma ai pepa o faamatalaga ma faatagaga moomia, faatasi ai ma faamaumauga e lē sa’o o lo’o tuuina i luga o le Polokalame o Tupe a le Malo.
13. O teugatupe a le au aitalafu ua leva ona iai, ma e leai se gaioiga sa faatinoina mo le toe totogiina.
14. O teugatupe sa tolopoina ma ni tautinoga e le i totogia e lei faamaumauina i le Polokalame o Tupe a le Malo
15. Sa iai ni faaletonu i le mataituina ma le faamaumauina o ovataimi a le aufaigaluega.
16. O le utuina o penisini mo nisi taavale sa sili atu nai lo le aofaiga fa’atulagaina mo le penisini i le taavale e tasi.
17. E le i lelei ona fa’afouina faila patino a tagata faigaluega.
18. Sa leai ni faamaumauga o polokalame eseese faatekonolosi sa faaaogaina
19. O le tautua autu o upega fesootai sa i ai i le nofoaga a se tasi o faalapotopotoga i fafo atu o le Matagaluega.
20. E le i iai se fuafuaga sa faamauina mo le faaleleia o ni faafitauli faatekonolosi.

3.8 Ministry for Customs and Revenue for the financial year ended 30 June 2022

1. Three (3) outputs did not achieve their revenue targets.
2. There were no reconciliations of asset register with Finance One generated reports
3. There were active assets on Finance One asset register that no longer existed
4. There were former employees still recorded as asset custodians on Finance One register
5. The asset register was not updated
6. There were vehicles recorded as active on Finance One register no longer exist in the Ministry's vehicles register
7. An asset could not be located for physical confirmation of existence.
8. Two (2) assets were found not labelled.
9. The asset registers were not updated to show the changes in custodians and locations when four (4) assets were transferred.
10. The following documents and crucial information were not filed in the personal files for some employees:
    i. oath of fidelity and secrecy
    ii. code of conduct acknowledgement
    iii. qualifications
11. There was no register kept for irregularities and irregularity reports.
12. The Annual Report 2021-2022 was still a draft only during the audit.

3.9 Ministry of Education, Sports, and Culture for the financial year ended 30 June 2021

1. There were inconsistencies in the Ministry's debtor records and debtor balances on Finance One.
2. Improvements were needed with the regular follow-up of outstanding debts for recovery.
3. There were 14 irregularities reported, and all were regarding vehicle damages.
4. Some irregularity reports did not include all the necessary details and information.
5. There was a special purpose account created under the Ministry but approved by Cabinet to be transferred to another government department, and this instruction was not yet carried out and the account was not yet transferred from the Ministry.
6. There were no regular reconciliations of assets conducted.
7. Regular and periodic physical stocktake of assets were not conducted.

3.8 Matagaluega o Tiute ma Tupe Maua i le faaiuina o le Tausaga Faaletupe 30 June 2022

1. E tolu (3) ni galuega faatino e le i ausia a latou taulaiga o tupe maua.
2. Leai ni auiliiliga faatusatusa o le resitala o aseta ma lipoti o le Polokalame o Tupe a le Malo
3. Sa iai ni aseta o loo faamauina i le resitala o aseta i luga o le Polokalame o Tupe a le Malo ua le o toe faaaogaina
4. O tagata faigaluega muamua ua le o toe faafaigaluegaina e le Matagaluega o loo faamauina pea o ni tagata teu aseta i le Poloakalame o Tupe a le Malo
5. E le i faafouina le resitala o aseta
6. Sa iai ni taavale sa faamauina o lo'o faaaogaina pea i le Polokalame o Tupe a le Malo ua le o toe i ai i le resitala o taavale a le Matagaluega.
7. E lei mafai ona faamauina le nofoaga o se tasi o aseta mo le faamaoniga faaletino.
8. E lua (2) aseta e le i faailogaina.
9. E lei faafouina le resitala o aseta e faaalioa ai suiga i teuoloa o aseta ma nofoaga ina ua fesiitai ese aseta e fa
10. O pepa o faamatalaga nei ma faamatalaga taua e le i failaina i faila patino o tagata faigaluega:
    i. Tautoga o le faamaoni ma le faalilolilo
    ii. Faailoina o le tulafono o le amio pulea
    iii. Agavaa
11. E le i iai se resitala na teuina mo tulaga faaletonu ma lipoti o tulaga faaletonu
12. E na o le ata faataitai o le Lipoti Faaletausaga 2021-2022 sa faatino ai le suegatusi.

3.9 Matagaluega o A'oga, Ta'aloga ma Aganu'u i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021

1. Sa i ai ni eseesega i faamaumauga o aitalafu a le Matagaluega ma paleni o aitalafu i le Polokalame o Tupe a le Malo.
2. Sa moomia ni faiga mo le alu alu i luma o le tulitataoina e le Matagaluega ina ia toe maua mai aitalafu o lo'o totoe.
3. E sefulu ma le fa (14) tulaga faaletonu sa lipotia, ma e patino uma i vaega ua faaleagaina mo taavale.
4. O nisi lipoti mo tulaga faaletonu e le i aofia uma ai pepa o faamatalaga e tatau ona iai.
5. Sa i ai se teugatupe mo faamoemoega faapitoa sa fa'atuina i lalo o le Matagaluega o Tupe ae na faamaonia e le Kapeneta e siitia atu i se isi Matagaluega a le Malo, ma o lea faamoemoega e le i faatinoina ma e le'i aveeseina lea teugatupe mai le Matagaluega o Tupe.
6. E le'i faatautaia ni auiliiliga faatusatusa masani o aseta.
7. E le i faatinoina ni faamaumauga masani o aseta.
8. Many office assets could not be located at their registered locations.

9. During a physical inspection by the audit team, it was discovered that the CCTV surveillance system installed and registered at a school was removed, and the relevant divisions responsible were seemingly unaware and had no information on the removal of this system.
10. The CCTV cameras installed at a security guard cabin was not working and there was no information provided to verify and confirm when and what the cameras last recorded.
11. There was a common practice of relocating assets and reassigning custodians without notifying the assets team for their records and management.
12. There was a printer valued at around SAT$15,000 that was not bought by the Ministry, registered as a Ministry asset, nor was it donated, and the assets team did not have any information or knowledge on the origins of this asset.
13. A printing machine purchased at over SAT$25,000 remained unused due to technical issues that prevented its use.
14. There were no quarterly reports prepared on ICT and media requests and issues from schools as required.
15. There was no formally approved ICT Security Policy.
16. There was no formally approved ICT Strategic Plan.
17. An IT Disaster Recovery Plan was advised.
18. An ICT assets register was advised.
19. Off-site back-ups were not maintained.
20. There was no fire extinguisher placed in the server room.
21. The network security controls allowed for user passwords that never expired.
22. There were some accounts with passwords that were not changed in over five (5) years.
23. There were user accounts for former employees that were never deactivated or removed from the network.
24. An IT staff informed auditors of a malware attack they encountered, and there was no report provided on this incident as well as any damages from it.
25. Petty cash controls were advised to be strengthened for more timely reimbursements.
26. Staff personal funds were sometimes used to pay for small expenses.
27. There were no manual reconciliations conducted for non-payroll expenses.
28. Payroll analysis and reconciliations were not prepared for any other months other than July 2020.
29. There was no manual register of assets kept.

8. E tele aseta a le ofisa e le'i mafai ona va'aia i o latou nofoaga sa resitala ai
9. I le taimi sa faatautaia ai se asiasiga faaletino a le au suetusi, sa faailoa ai o le polokalame CCTV sa faapipiiina ma lesitala i se aoga na aveesea, ma o le vaega talafeagai o lo'o nafa ma le vaaiga o nei aseta sa foliga mai latou te le o iloaina ma sa leai ni faamatalaga e uiga i le aveesea o lea aseta.
10. O aseta pueata CCTV sa faapipiiina i se potu leoleo mo le saogalemu e le'i ola, ma e leai ni faamatalaga sa tuuina mai e faamaonia ma faamautu ai le taimi mulimuli sa pueina e nei pueata.
11. Sa i ai se faiga masani o le toe siitia o aseta ma le toe tofiaina o tagata e teuina e aunoa ma le logoina o le vaega o aseta ma mo a latou faamaumauga ma le puleaina.
12. Sa i ai se masini lomitusi e tusa lona tau aofai ma le SAT$15,000 e le i faatauina ma lesitala o se aseta a le Matagaluega pe na foai mai foi, ma e leai se malamalamaaga o le vaega o lo'o vaaia aseta i ni mua'i faamatalaga e uiga i lea aseta.
13. O se masini lomitusi sa faatauina i le silia ma le SAT$25,000 sa le'i faaaogaina lava, ma sa ta'ua e lē o loo vaaia nei aseta sa i ai ni faafitauli lea sa afua ai ona taofia lona fa'aaogaina.
14. Sa leai ni lipoti faalekuata sa saunia e uiga i talosaga ma faafitauli o ala o faasalalauga ma ICT mai aoga e pei ona mo'omia.
15. E le i iai se tulafono aloaia mo le puipuiga o tekonolosi mo fa'amaoniga o feso'otaiga.
16. E le i iai se fuafuaga manino mo le vaega o faamatalaga faatekonolosi sa faamaonia aloaia
17. Sa fautuaina se fuafuaga mo le faaleleia o ni faafitauli e alia'e mai i ni faamaumauga faatekonolosi
18. Sa fautuaina foi se resitala mo masini faatekonolosi
19. O faaleoleo mo faamaumauga e teu i nofoaga I tua e lei faatumauina
20. Sa leai se fagu tineimu mo le fa'atama'ia o se malaia sa tuuina i totonu o le potu tautua autu
21. O le puleaina o le puipuiga o upega fesootai e faatagaina ai upu tatala o tagata o lo'o faaaoga e lei faamutaina
22. Sa i ai ni faitoto'a mo upega feso'ota'i e i ai upu tatala e le i suia i le silia ma le lima (5) tausaga
23. Sa i ai faitoto'a faaaoga mo upega fesootai a nisi o tagata faigaluega muamua ua lē o toe faafaigaluegaina e le Matagaluega e lei aveesea mai le upega feso'ota'i
24. Sa faailoa e se aufaigaluega a le vaega o faamatalaga fa'atekonolosi i le suetusi se osofaiga faatekonolosi sa latou fetaia'i, ma sa leai se lipoti tu'uina mai e uiga i lenei osofa'iga ma e leai ni vaega sa fa'atama'ia ai.
25. Sa fautuaina le faamalosia o le mataituina o vaegatupe mo mea laiti ina ia toe totogi i le taimi sa'o.
26. E i ai taimi sa fa'aaoga ai tupe a tagata faigaluega e totogi ai tupe faaalu mo mea laiti.
27. Sa leai ni auiliiliga faatusatusa tusitusia sa faia mo pepa totogi (ese mai totogi o tagata faigaluega).
28. E le i saunia se iloiloga ma auiliiliga faatusatusa o totogi mo isi masina e ese mai ia Iulai 2020.
29. E le'i i ai se resitala tusitusia mo aseta

30. There was also no assets reconciliation for the whole Ministry performed.

31. Some assets assigned to some schools could not be located at these locations during the audit.

32. Irregularities were consistently delayed to be reported to the Ministry of Finance.

33. There were irregularities reported that were still unresolved and not fully covered under insurance due to the delays in submitting the required documents to the insurance company.

34. There were irregularity reports that were not prepared well to include important information needed, such as delays in approving and submitting the reports, and cost of damages not fully recovered and born by the Ministry.

35. There were damages to a vehicle that were not yet reported as an irregularity.

36. The expenditure budget was underspent.

3.10 Ministry of Education, Sports, and Culture for the financial year ended 30 June 2022

1. The operational budget was consistently underspent for the last two financial years.
2. There were no reconciliations performed for all assets and the Finance One asset records.
3. There was no asset maintenance and/or replacement plan.
4. The Samoa School Certificate (SSC) and Samoa Secondary Leaving Certificate (SSLC) results for the financial year 2020-2021 outlined subjects the Ministry could assist with development and capacity building to ensure better performance in the long run.
5. The motor vehicles register was not updated with new and changed information on vehicles.
6. The Ministry's name was not painted onto the bodies of five (5) vehicles as required.
7. There were issues with irregularity reports on incidents that happened in the year.
8. Two (2) vehicles exceeded the annual budget for fuel costs per vehicle.
9. The fuel rates used for a month was different from the rates given by the Ministry of Finance (MOF).
10. There were two vehicles in the fuel records that did not appear to be in the official fleet.
11. The Ministry did not maintain their own fuel analysis to be compared and reconciled with the MOF's analysis.

30 E le i fa'atautaia fo'i ni auiliiliga faatusatusa o aseta mo le Matagaluega atoa.

31 O nisi aseta sa atofaina i nisi o a'oga sa le mafai ona maua i nei nofoaga i le taimi o le suegatusi.

32 Sa maitauina pea le tuai ona lipotia o ni tulaga fa'aletonu i le Matagaluega o Tupe.

33 Sa i ai ni tulaga fa'aletonu sa lipotia e le'i fo'ia lava ma e le i totogiina atoatoa i lalo o le inisiua ona o le faatuai ona tu'uina atu o pepa o faamatalaga mo'omia i le kamupani inisiua.

34 E i ai lipoti mo tulaga faaletonu e le'i lelei ona saunia, ma sa i ai ni faamatalaga taua e lei aofia ai, faatuai i le faamaoniga ma le tu'uina mai o lipoti, ma le tau aofa'i o vaega faaleagaina e le'i mae'a totogiina atoatoa e le Matagaluega.

35 Sa i ai ni vaega sa faaleagaina i se taavale e lei lipotia mai o se tulaga fa'aletonu.

36 E le'i mae'a ona fa'aaogaina le vaegatupe sa faamaonia i le Tala Faatatau o le Tupe.

3.10 Matagaluega o A'oga, Ta'aloga ma Aganu'u i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022

1. Sa maitauina pea le lē faaaogaina uma o le vaegatupe i le Tala Faatatau o le Tupe mo galuega fa'atino i tausaga faaletupe e lua ua mavae.
2. E le'i faatinoina ni auiliiliga faatusatusa mo aseta uma ma faamaumauga o i le Polokalame o Tupe a le Malo.
3. E le'i i ai se fuafuaga e faaleleia ai aseta ma/po'o se fuafuaga mo ni suiga o aseta.
4. O taunuuga o le tusipasi faamaonia o aoga a Samoa (SSC) ma le tusipasi faamaonia o le tuua o le a'oga tulagalua a Samoa (SSLC) mo le tausaga faaletupe 2020-2021 o lo'o 'oto'oto mai ai mataupu e mafai ona fesoasoani i ai le Matagauluega i le atina'eina ma le fausiaina o le tomai ma le agava'a ina ia mautinoa ai le alu alu I luma o le auaunaga i se taimi umi.
5. E lei faafouina le resitala o taavale mo ni faamatalaga fou ma suiga i taavale.
6. E lei lolomiina le igoa o le Matagaluega i luga o tino o taavale e lima (5) e pei ona manaomia.
7. Sa i ai ni faafitauli i lipoti mo tulaga faaletonu i mea na tutupu i le tausaga.
8. E lua (2) taavale sa sili atu le faaaogaina o le suau'u nai lo le aofaiga sa faamaonia i le Tala Faatatau o le Tupe mo taavale taitasi.
9. Sa maitauina le ese'esega o tau o le penisini sa fa'aaogaina mo se masina ma le tau sa faatulagaina mai e le Matagaluega o Tupe (MOF).
10. E lua taavale sa i ai i fa'amaumauga o le utuina o penisini e le o i ai i le lisi o taavale a le Matagaluega.
11. E le'i faatumauina e le Matagaluega a latou lava iloiloga o le penisini ina ia faatusatusa aga'i i le iloiloga a le Matagaluega o Tupe.

3.11 Ministry of Foreign Affairs and Trade for the financial year ended 30 June 2021

1. The IT Strategy draft was not yet formally approved.
2. There was no formally approved IT Disaster Recovery Plan.
3. There were no off-site backups for data on their server.
4. A few former employees did not fill out an exit form on their resignation.
5. The Ministry of Finance (MOF) investigation reports into irregularities reported to the MOF in 2019 were finally received this year.
6. Some Key Performance Indicators (KPI) were advised to be reviewed as they were not specific and updated to be measurable, and there were no supporting documents provided during the audit to verify the KPIs reported as achieved.
7. There was a long outstanding debtor from Financial Year 2016-2017 with a debt of over SAT$156,000. The last payment was made payment in 2020.
8. A FK approved the procurement of two (2) SUVs of a specific car brand from a car dealer for this brand, and two (2) SUVs of a different brand were instead acquired from a different car dealer, however, separate approvals were sought through the supplementary budget process.
9. There were five (5) special purpose accounts reported under the Ministry in the Public Accounts that were instead operated and handled by the Ministry of Finance.

3.12 Ministry of Foreign Affairs and Trade for the financial year ended 30 June 2022

1. There were outputs that overspent their expenditure budgets.
2. According to the asset register information four (4) office assets were acquired and later written off within a month, where the Ministry then confirmed that the assets were still active and their asset information on Finance One would be corrected with Ministry of Finance.
3. The asset register showed assets that were listed as active but had write-off dates.

3.13 Ministry of Justice and Courts Administration for the financial year ended 30 June 2021

1. The Annual Report for the financial year 2020-2021 was not yet tabled in Parliament.
2. The Ministry's progress on their Corporate Plan 2021-2025 was not reported on in the Annual Report 2021.
3. The revenue collection targets were not achieved.

3.11 Matagaluega o le Va-i-Fafo ma Fefa'atauaiga i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021

1. E le'i faamaonia aloaia le ata fa'ata'ita'i o le fuafuaga o auaunaga faatekonolosi
2. Sa leai se fuafuaga aloa'ia mo auaunaga faatekonolosi mo le fa'afoia o ni fa'afitauli alia'e mai.
3. E le i iai ni fa'aleoleo i fafo atu o le nofoaga mo faamatalaga i luga o le latou tautua autu.
4. E lei faatumuina e se tagata faigaluega muamua se faamaoniga e fa'amavae aloaia ai.
5. O lipoti o suesuega a le Matagaluega o Tupe i tulaga faaletonu sa lipotia atu i le 2019, sa fa'atoa maua i lea tausaga.
6. O nisi o Faailoga Autu o Galuega Faatino sa fautuaina ina ia iloiloina ma faafouina ia mafai ona fuaina, ma e le i iai ni pepa o faamatalaga e lagolago ai sa tuuina mai i le taimi o le suegatusi e faamaonia ai ua ausia.
7. Sa i ai se aitalafu tuua mai le Tausaga Faaletupe 2016-2017 e silia ma le SAT$156,000 ma o le totogi mulimuli sa faia i le 2020
8. Sa faamaonia i se FK le faatauina o ni ituaiga taavale o le SUV e lua (2) mai le faletaavale e patino mo lea ituaiga, peita'i sa faatauina mai se isi faletaavale, ma sa sailia ni faamaoniga eseese e auala mai i le faagasologa o le Tala Faatatau o le Tupe mo vaegatupe faaopoopo.
9. E lima (5) ni teugatupe mo faamoemoega faapitoa sa lipotia i lalo o le Matagaluega i faitotoa mo tagata lautele, ma o nei teugatupe na faagaioi ma taulimaina e le Matagaluega o Tupe.

3.12 Matagaluega o le Va-i-Fafo ma Fefa'atauaiga i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022

1. Sa i ai ni faailo autu sa silia i le vaegatupe sa faamauina i le Tala Faatatau o le Tupe, tupe sa faaalu.
2. E tusa ai ma faamaumauga o lo'o i le resitala o aseta, e fa (4) aseta sa fa'atauina ma mulimuli ane tusia ese i totonu o le masina, ma o lea sa faamautu mai ai e le Matagaluega o lo'o faaaogaina pea aseta ua ta'ua ma o le a talosagaina le faasa'oga o faamaumauga i luga o le Polokalame o Tupe a le Malo i le Matagaluega o Tupe.
3. Sa maitauina i le resitala o aseta e iai aseta na faamauina o lo'o fa'aaogaina ae sa iai aso sa tusi esea ai.

3.13 Matagaluega o Faamasinoga ma le Faafoeina o tulaga Tau Faamasinoga i le faaiuina o le Tausaga Faaletupe 2021

1. O le Lipoti Faaletausaga mo le tausaga faaletupe 2020-2021 e le i tuuina atu i le Palemene.
2. O le alualu i luma ole tuufaatasiga o fuafuaga autasi a le Matagaluega mo tausaga 2021-2025 e lei lipotia mai i le Lipoti Faaletausaga 2021.
3. E le'i ausia manulauti faataatia mo le aoina mai o tupe maua.

4. There were no agreements made with frequent suppliers on recurring services provided for the Ministry.
5. The banking for one (1) day was short SAT$15 and was later deposited two (2) weeks later.
6. There was high spending in copier maintenance support service within a span of six (6) months.
7. Discussions with the responsible staff revealed there were no monthly reconciliations performed for expenditures for a three-month period.
8. From inspections it was found that there was no complete manual register of assets, and there were no reconciliations performed on the asset records on Finance One.
9. There were some older assets still recorded as active on the Finance One that were not found at any of their locations.
10. Cash collections were not banked until the next work day.
11. There was a debtor still outstanding from the financial year 2016-2017.
12. From discussions with the responsible staff during the audit it was found that three (3) vehicles had been at mechanics for repairs for long periods of time.
13. Two (2) petrol requisition books were missing.
14. The different kinds of accountable forms were all registered together in the same book without any separation between types of forms, and the register also did not record dates for when were released for use nor when they were returned.
15. The monthly account reconciliations performed for the trust accounts were incorrectly performed.
16. The asset register on Finance One was not updated to show changes in locations and custodians. This was also reported in the previous audits.
17. From the review of the Annual Report 2021, the percent by which they reported they were able to achieve their Key Performance Indicators was not fully supported by the evidence given in the report.
18. The statuses of achievement of some Key Performance Indicators (KPI) reported in the Ministry's Annual Report 2021 were different from the statuses reported in the Ministry of Finance's Annual Review of the Ministry for the same period.
19. Some of the targets for performance measures reported in the Ministry's Annual Report 2021 were also different from the targets reported in the Ministry of Finance's Annual Review of the Ministry for the same period.
20. There was a Key Performance Indicator (KPI) given in the Approved Estimates that was not reported on in the Annual Report 2021.
21. There were KPIs reported in the Annual Report 2021 that was not in the Approved Estimates.
22. There was no approved working condition that clearly defined the processes and determinations for the court judges' work entitlements.

4. E leai ni maliega sa faia ma faleoloa mo auaunaga faifaipea mo le Matagaluega.
5. Sa iai se faaitiitiga e tusa ma le SAT$15 i le tinoitupe mo le teuina i le faletupe sa faailoa ma sa toe teuina i le lua vaiaso na soso'o ai.
6. E maualuga se vaegatupe fa'aaluina mo galuega faaleleia o masini kopi i totonu o le ono (6) masina.
7. Sa faamanino mai le leai o ni auiliiliga fa'atusatusa faalemasina sa faia mo vaegatupe faaaluina mo le tolu masina.
8. Mai asiasiga sa faatinoina sa iloa ai e leai se tusi resitala tusitusia o aseta, ma le leai o ni auiliiliga fa'atusatusa sa faia i fa'amaumauga o lo'o i luga o le Polokalame o Tupe a le Malo.
9. Sa i ai nisi o aseta tuai sa faamauina pea o loo faaaogaina i le Polokalame o Tupe a le Malo e le'i vaaia faaletino i nofoaga sa faamauina ai.
10. E lei teuina i le faletupe, tupe sa aoina mai seia oo i le aso faigaluega na sosoo ai.
11. Sa i ai se aitalafu e le'i totogiina mai i le tausaga faaletupe 2016-2017.
12. E tolu ni taavale sa faailoa mai i se faatalanoaga ma le aufaigaluega i le taimi o le suegatusi sa tuuina atu mo galuega faaleleia mo se taimi umi.
13. E lua (2) ni tusi mo le faamaumauga o penisini sa misi
14. E ese'ese ni ituaiga pepa fa'atumu sa resitalaina faatasi uma i le tusi e tasi e aunoa ma le tuu eseeseina, ma e lei faamaumauina foi aso sa fa'amatu'u atu ai mo le faaaogaina pe na toe faafoi iai, faapea nofoaga mo nisi o tusi.
15. O faatusatusaga faalemasina mo teugatupe faamavaega e lua sa sesē le faatinoina.
16. E lei faafouina le resitala o aseta i le Polokalame o Tupe a le Malo e faaali ai suiga i nofoaga ma tagata faigaluega e vaaia.
17. Mai le iloiloga o le Lipoti Faaletausaga 2021, o le pasene sa latou lipotia e mafai ona latou ausia ai a latou Faailo Autu o galuega faatino sa le i mafai ona lagolagoina atoatoa i faamaoniga sa tuuina mai i le lipoti.
18. O tulaga o le ausiaina o nisi o faailoga autu o galuega faatino sa lipotia mai i le Lipoti Faaletausaga a le Matagaluega 2021 sa ese mai tulaga sa lipotia mai i le Iloiloga Faaletausaga a le Matagaluega o Tupe mo le vaitaimi lava e tasi.
19. O nisi o manulauti fataatitia mo le fua faatatau o faatinoga o galuega sa lipotia mai i le Lipoti Faaletausaga a le Matagaluega 2021 sa ese mai manulauti fataatitia na lipotia mai i le Iloiloga Faaletausaga a le Matagaluega o Tupe mo le vaitaimi lava e tasi.
20. Sa i ai se Faailoga Autu o Galuega Faatino sa faamaonia I le Tala Faatatau o Tupe e lei lipotia i le Lipoti Faaletausaga 2021
21. Sa i ai foi faailoga autu o galuega faatino na lipotia i le Lipoti Faaletausaga 2021 e lei faamaonia i le Tala Faatatau o Tupe.
22. E le'i i ai se faamaoniga o tulaga faigaluega ma agavaa sa fa'amanino ai le faagasologa ma le faaiuga mo faamanuiaga a faamasino.

23. The Annual Report 2021 did not include a Certification of Information in the Statement by the Financial Secretary as required.

3.14 Ministry of Justice and Courts Administration for the financial year ended 30 June 2022

1. The revenue collections for two (2) outputs were incorrectly recorded on Finance One under two (2) other outputs.
2. Cash collections were banked the next work day.
3. The responsible staff did not conduct any checks on the manual receipt books against the posting summary report and revenue postings on Finance One.
4. There were two (2) accountable forms books that were missing since last financial year but were not yet reported as irregularities to the Ministry of Finance.
5. The Irregularity Report register did not include details that would be important to help identify different irregularities and manage irregularity reports.
6. There were no fuel consumption reconciliations performed for vehicles.
7. The monthly accounts reconciliations of the trust accounts were incorrectly calculated.

3.15 Ministry of Natural Resources and Environment for the financial year ended 30 June 2021

1. The targeted revenue collections for four (4) outputs were not achieved.
2. There were debtor accounts overdue more than a year that remained outstanding and not yet settled.
3. There were no copies of insurance policies kept for 10 vehicles.
4. There was no IT Plan or Strategy.
5. There was no formally approved IT Disaster Recovery Plan.
6. A trust account's cash books were not reconciled monthly with Finance One records and bank statements as required, and these cash books also recorded only receipts but did not include payments.
7. There was a small salary underpayment for one (1) staff member.
8. The cessation of the salaries for two (2) employees who were let go from the Ministry were delayed causing them to receive some salary overpayments.
9. The new appointment form for a new recruit was missing., and there was a letter to the Ministry from the Public Service Commission querying the selection of this new recruit given the selection panel's scoring of the applicants.

23. O le Lipoti Faaletausaga 2021 e lei aofia ai se Faamatalaga o Tupe, ma se faamaoniga talafeagai i le faamatalaga a le failautusi o Tupe e pei ona mo'omia.

3.14 Matagaluega o Faamasinoga ma le Faafoeina o tulaga Tau Faamasinoga i le faaiuina o le Tausaga Faaletupe 2022

1. O le aoina mai o tupe maua mo numera faailo o galuega faatino e lua (2) sa faamauina sesē i le Polokalame o Tupe a le Malo i lalo o isi numera faailo o galuega faatino e lua (2).
2. Sa teuina tupe na aoina i le aso faigaluega na soso'o ai.
3. E lei siakiina e le aufaigaluega gafataulimaina tusi risiti tusitusia aga'i i le lipoti o le aotelega, ma tupe maua sa faamaonia i le Polokalame o Tupe a le Malo.
4. E lua ni tusi o pepa faatumu sa leiloa talu mai le tausaga faaletupe ua tea ma e lei lipotia o ni tulaga faaletonu i le Matagaluega o Tupe.
5. O le resitala o lipoti mo tulaga faaletonu e le'i aofia ai faamatalaga taua e fesoasoani e faailoa ai tulaga faaletonu ese'ese ma le puleaina.
6. E le i iai auiliiliga faatusatusa o le faaaogaina o le penisini sa faatinoina mo taavale.
7. O auiliiliga faatusatusa faalemasina o teugatupe faamavaega e lua sa sesē ona fuafuaina.

3.15 Matagaluega o Puna'oa Faalenatura ma le Si'osi'omaga i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021

1. E lei ausia le taulaiga mo le aoina o tupe maua mo ni faailo autu o galuega faatino e fa (4).
2. Sa i ai ni teugatupe mo tagata aitalafu ua silia ma le tausaga o tumau pea le lē totogiina ma e lei faamautuina lava.
3. E le i iai ni kopi o inisiua sa teuina mo taavale e sefulu (10).
4. E le i iai se fuafuaga mo le vaega o faamatalaga faatekonolosi
5. E le i iai se fuafuaga aloaia sa faamaonia mo le toe faaleleia o auaunga tau faamatalaga faatekonolosi.
6. E le i faia se auiliiliga faatusatusa faalemasina o tusi tupe mo teugatupe faamavaega e lua ma faamaumauga o lo'o i le Polokalame o Tupe a le Malo, ma faamatalaga mai le faletupe pe a moomia, ma sa na o lisiti sa faamaumauina i nei tusitupe ae le'I aofia ai ni pepa totogi.
7. Sa iai se faaitiitiga i le totogi a se tasi o tagata faigaluega.
8. O le taofia foi o totogi mo ni tagata faigaluega se toalua (2), o ē na faamamulu ese mai le Matagaluega, sa tuai ona faagaioia, ma sa maitauina ai le soona totogi o i laua nei.
9. Sa leiloa se pepa faatumu mo tagata faigaluega fou mo se tasi o sui, ma sa i ai foi se tusi mai le Komisi o Galuega a le Malo e fesiligia ai le filifilia o lenei tagata pe a fua aga'i i togi na ia ausia mai i latou sa nafa ma le filifiliina o tagata apalai mo le avanoa faigaluega.

10. An employee received an overpayment of over SAT$39,000 and there was no evidence to confirm that this was detected by the Ministry or recovered since there were no monthly reconciliations performed for the payroll.
11. A service contract was signed two months after the effective date, and the contract was expired in 2021 with no new agreement drawn up despite services by the contractor and payments by the Ministry continuing.
12. There was no evidence that any monitoring and evaluation work was carried out by the responsible team on the contracted services before any payment is made.
13. The fixed assets reconciliation was incorrectly calculated, and it did not include assets procured this year or take into account assets that were written-off.
14. Monthly asset reconciliations were not prepared regularly but they were all prepared at the end of the year.
15. A purchase order for stationery and paper supplies was altered by two (2) employees to purchase items for their personal use.
16. A driver removed the government plates of a vehicle and replaced them with private number plates, and used the government vehicle for personal errands for three (3) days.
17. In the Approved Estimates 2021 for the Ministry, there were no responsible outputs identified and assigned for each performance framework outcome, and these outcomes also did not clearly identify specific expectations or desirable results.
18. There were no supporting documents or any evidence provided of Key Performance Indicators that were achieved.
19. The total receipts recorded on Finance One did not agree with the records and reconciliations provided in the audit.
20. The acquittal for an accountable advance was delayed.
21. The petrol costs of four (4) vehicles exceeded the cost limit per vehicle.
22. A vehicle approved for procurement this year was finally purchased the following financial year.

3.16 Ministry of Natural Resources and Environment for the financial year ended 30 June 2022

1. There were debtors with outstanding accounts not yet settled by the end of the year.
2. Lease tenants were notified of the increased rates three (3) months after the new rates were made effective.
3. There were some leases without any lease agreements.
4. There was land still used by a lessee whose lease was terminated in 2007.
5. There were no follow-up letters for some tenants.

10. Sa i ai se tagata faigaluega sa soona totogi e silia ma le SAT$39,000, ma e leai se faamaoniga e faamautu ai lenei mataupu e le Matagaluega pe na toe maua mai lea tinoitupe, talu ai e le'i faatinoina ni auiliiliga faatusatusa faalemasina mo totogi ale aufaigaluega
11. Sa sainia se konekarate mo le faatinoina o le auaunaga i le lua masina talu ona mae'a le aso sa amata ai, ma sa faamutaina foi le konekarate i le 2021, ae peitai e lei iai se maliega na tusia e ui lava sa faaauauina pea auaunaga a le kamupani ma le Matagaluega o Tupe.
12. E lei iai se faamaoniga mo le mataituina o galuega ma le iloiloga e le vaega sa nafa ma le vaaia o auaunaga faakonekarate a o lei faatinoina se pepa totogi.
13. Sa sesē le fuafuaina o auiliiliga faatusatusa o aseta tumau, ma e lei aofia ai aseta sa faatauina i lea tausaga, pe sa amana'ia foi aseta na tusi esea.
14. E lei faatinoina ni auiliiliga faatusatusa faalemasina o aseta, ma sa faia uma nei faatinoga i le faaiuga o le tausaga.
15. O se faatauga faatatau mo aseta faaaogaina I totonu o le ofisa ma sapalai o pepa sa suia e ni tagata faigaluega se toalua (2) e faatau ai aitema mo le laua fa'aaogaina.
16. Sa aveesea e se avetaavale numera laisene a le Malo mo se taavale ae sui a'I i se laisene patino, ma ia fa'aaogaina ai mo ana feau mo aso e tolu (3).
17. I le Tala Faatatau o Tupe sa Faamaonia i le 2021 mo le Matagaluega, sa leai ni faailo autu sa atofaina mo taunuuga taitasi o le faavaa o faatinoga, ma e le'i manino mai fo'i taunuuga mo ni faamoemoega po o ni taunuuga tatau ai.
18. E lei iai ni pepa o faamatalaga e lagolago ai po o soo se faamaoniga sa tuuina mai o Faailoga Autu o Galuega Faatino na ausia.
19. O le aofaiga o lisiti sa faamaumauina i le Polokalame o Tupe a le Malo se lei faamalieina ma faamaumauga ma auiliiliga faatusatusa na tuuina mai i le suegatusi.
20. O le lipoti i le faaaogaina o tupe totogi mo ni tupe faaalu i le lumanai sa faatuai ona faatinoina.
21. O le tau o le suauu mo taavale e fa sa sili atu I le aofaiga o le suauu atofaina mo le taavale e tasi.
22. O se taavale sa faamaonia mo le faatauina mai i lea tausaga sa faatauina i le tausaga faaletupe na sosoo ai.

3.16 Matagaluega o Punaoa Faalenatura ma Siosiomaga i le faaiuga o le Tausaga Faaletupe 30 Iuni 2022.

1. Sa i ai ni tagata aitalafu e i ai a latou aitalafu e lei totogiina i le faai'uina o le tausaga.
2. Sa logoina tagata mautotogi o le lisi i le aofaiga fou sa i ai i le tolu (3) masina talu ona faaaogaina fua faatatau fou.
3. Sa i ai ni lisi e aunoa ma ni maliega.
4. E i ai le fanua sa lisiina e se tasi, ma o lea lisi sa faamutaina lona aogā i le 2007.
5. E leai ni tusi tulitatao mo nisi o tagata mautotogi.

6. There were no updated statements and reconciliations performed for some tenants' accounts.
7. There was no review of rent conducted.
8. There was no review of leases conducted for government land leases as required.
9. The Ministry seldom carried out field or site visits unless especially requested or investigated.
10. Several debtor files were not provided when requested during the audit.
11. There were no subsidiary reconciliations performed.
12. There was no complete or full register of all government land provided for the audit.
13. There was lack of follow-up action on outstanding accounts.
14. There were debtors assigned two (2) debtor codes on Finance One.
15. The process for the creating and approval of credit notes on Finance One was not consistently followed through with.
16. The accounts receivable balance on Finance One did not match the Ministry's reconciliation balance.
17. Some receipts posted on Finance One could not be traced to their corresponding revenue account.
18. There were no reconciliations of asset records.
19. There were no stocktakes of assets.
20. A Ministry building was not registered as an asset.
21. Assets were not numbered in sequence and there were several asset codes not used.
22. The acquisition dates for some assets were not recorded.
23. The locations and/or custodians for some assets were not recorded.
24. Some former employees were still registered as asset custodians.
25. There were two assets under a different Ministry that were registered.
26. Eleven of the twelve assets sampled for physical confirmation could not be located but all 12 assets were still registered as active assets on Finance One and the last asset was not labelled.
27. There was no reconciliation of vehicles and equipment fuel consumption for the month of September 2021.
28. Two (2) irregularity reports were submitted to the Ministry of Finance a month after their incident dates.
29. The doors of six (6) vehicles were not labelled with the Ministry’s name.

6. E le'i i ai ni faamatalaga ua faafouina ma ni auiliiliga faatusatusa na faatautaia mo nisi o teugatupe a tagata mautotogi.
7. E le'i fa'atinoina se iloiloga mo nei lisi.
8. E le'i fa'atinoina fo'i se iloiloga mo lisi o fanua a le Malo e pei ona mo'omia.
9. Sa maitauina e seasea lava ona fa'atinoina e le Matagaluega ni asiasiga i tua se'i vagana ua talosagaina faapitoa pe su'esu'eina.
10. E tele faila patino i tagata aitalafu e lei tuuina atu pe a talosagaina i le taimi o le suegatusi.
11. Sa leai ni auiliiliga fa'atusatusa mo faaleleiga.
12. E leai se resitala atoatoa o fanua uma a le Malo na saunia mo le suegatusi.
13. Leai ni faatinoga tulitatao mo aitalafu.
14. E i ai tagata aitalafu e lua numera faakomepiuta sa faamauina ai i le Polokalame o Tupe a le Malo.
15. O le faagasologa mo le fa'atuina ma le faamaoniaina o faamatalaga i le Polokalame o Tupe a le Malo e le'i mulimulitaia.
16. O le paleni o teugatupe mo tupe maua i le Polokalame o Tupe a le Malo e lei tutusa ma le paleni o le auiliiliga faatusatusa a le Matagaluega.
17. O nisi o lisiti sa faamauina i luga o le Polokalame o Tupe a le Malo e le mafai ona su'eina i a latou teugatupe o tupe maua.
18. Leai ni auiliiliga faatusatusa o faamaumauga o aseta
19. E le i faatinoina ni faitauga oloa moa seta.
20. E le i resitalaina se tasi o Fale a le Matagaluega o se aseta.
21. Sa maitauina e le i faanumeraina aseta i le faasologa tatau ai, ma le fa'aaogaina o numera faakomepiuta.
22. O aso sa taulimaina ai nisi o aseta e le i faamauina.
23. O nofoaga ma/po o tagata teu oloa mo nisi o aseta e lei faamaumauina.
24. O nisi tagata faigaluega ua lē toe faigaluega o lo'o resitala pea o ni tagata teuoloa mo aseta.
25. E lua aseta i lalo o se isi Matagaluega na resitalaina i le resitala a le Matagaluega o Punaoa.
26. E sefulu ma le tasi aseta mai le sefulu ma le lua sa faataitaia mo faamaumauga faaletino e le i mafai ona maua, ae o aseta uma e sefulu ma le lua sa resitala pea o ni aseta o loo faaogaina i le Polokalame o Tupe a le Malo, ma e tasi le aseta e le i faailogaina.
27. E leai se auiliiliga faatusatusa mo le faaaogaina o penisini o taavale mo le masina o Setema 2021.
28. E lua lipoti mo tulaga faaletonu sa tu'uina atu i le Matagaluega o Tupe i le masina talu ona mavae aso na tula'i mai ai.
29. O faitotoa mo taavale e ono (6) e le i faailogaina i le igoa o le Matagaluega.

30. The revenue targets budgeted for four (4) outputs were not reached.

3.17 Ministry of Finance for the financial year ended 30 June 2021

1. The revenue targets for one division were not met.
2. Some revenue transactions were posted in incorrect periods and under incorrect outputs.
3. There were credit notes used to cancel invoices issued to a Ministry and the supporting documents to verify these reversals were not provided.
4. Issues related to assets included an asset that was purchased but not yet used, a broken asset, and three (3) unlabelled assets.
5. An irregularity report was not yet completed.
6. A report for a second irregularity was not yet prepared.
7. The register for irregularity reports submitted by Government Ministries also had missing details and information.
8. There were no reconciliations of debtors.
9. Despite Ministry follow-up efforts, there were debtors with accounts outstanding for a year or more.
10. Two vehicles' fuel costs exceeded the limit allowed per vehicle.
11. The latest publicly available annual report was for the financial year 2019-2020.
12. There were no reconciliations of movements in project balances for new projects created in the period.
13. Running sheets were not kept for five (5) vehicles.
14. Utility expenses exceeded their budgets.
15. The recruitment and selection file for a recruit did not include their job application and there was also no personal file created for the same recruit.
16. A delay in issuing the cessation of salary authority resulted in a former employee receiving an overpayment.
17. Leave issues included leave card information not corresponding with attendance books and annual leaves taken without an approved leave form.
18. A leave return was also not provided for the audit.
19. The reimbursement of an accountable advance was made on two (2) separate days, and the acquittal report was also submitted to MOF late.
20. The supporting documents for overtime payments processed for some employees were not provided for the audit.
21. There was no receipt on file for a single petty cash voucher.

30. O le tapula’a o tupe maua na faamauina I le Tala Faatatau o le Tupe mo faailoga autu o galuega faatino e fa (4) e le i mafai ona ausia.

3.17 Matagaluega o Tupe i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021.

1. E le i ausia tapula’a o tupe maua mo se tasi o vaega I totonu o le Matagaluega.
2. O nisi o feuiaiga tau tupe maua sa faamauina i vaitaimi ma faailoga autu o galuega faatino sesē.
3. Sa i ai ni pepa totogi sa faaaoga e faaleaoga ai pili na tuuina atu i se Matagaluega, ma e le i tu’uina atu ni pepa o faamatalaga e lagolago ma faamaonia ai nei suiga.
4. O faafitauli e faatatau i aseta sa aofia ai se aseta na faatauina ae e lei faaaogaina, aseta ua gau, ma aseta e tolu (3) e le i fa’ailogaina.
5. E lei maea le lipoti o tulaga fa’aletonu.
6. E lei saunia se lipoti mo tulaga faaletonu lona lua.
7. O le resitala mo lipoti o tulaga fa’aletonu sa tu’uina atu e Matagaluega a le Malo sa maitauina ai sa i ai ni fa’amatalaga e lē atoatoa.
8. E leai ni auiliiliga fa’atusatusa o tagata aitalafu.
9. E ui lava i taumafaiga tulitatao a le Matagaluega, o lo’o matauina lava le i ai o ni tagata aitalafu sa i ai ni teugatupe na totoe mo se tausaga pe sili atu.
10. O le tau aofa’i o le penisini mo taavale e lua sa sili atu nai lo le aofa’iga e faatagaina mo le ta’avale e tasi.
11. O le lipoti faaletausaga aupito lata mai o loo maua faalauaitele e mo le tausaga faaletupe 2019-2020.
12. E leai ni auiliiliga faatusatusa o gaioiga i paleni o poloketi mo poloketi fou na fa’atuina i lea piriota.
13. E le i teuina pepa o galuega fa’atino mo taavale e lima (5).
14. O tupe faaalu mo auaunaga tāua sa sili atu nai lo le aofaiga sa faamaonia i le Tala Fa’atatau o le Tupe.
15. O le faila mo le fa’afaigaluegaina ma le filifilia o se tasi o tagata faigaluega e le i aofia ai tusi talosaga ma sa leai foi se faila patino mo lea lava sui.
16. O le faatuai ona tuuina atu o le totogi tu’ua mo se tasi o le aufaigaluega muamua, na iu ai lava ina ova totogiina o ia.
17. O mataupu tau livi e aofia ai faamatalaga o pepa livi e le fetaui ma le api saini, ma o livi faaletausaga sa fa’aogaina e aunoa ma le fa’atumuina o le pepa livi.
18. E lei tuuina mai fo’i se pepa faamaoniga o le toe fo’i atu i le galuega mo le suegatusi.
19. O le toe totogiina o se tupe na muai totogi sa fa’atinoina i aso eseese e lua (2), ma sa maitauina foi le tuai ona tu’uina atu o le lipoti mo le fa’aogaina o nei tupe totogi i le Matagaluega o Tupe.
20. O pepa o faamatalaga lagolago mo tupe totogi mo ovataimi mo nisi tagata faigaluega e le i tuuina mai mo le suegatusi.
21. E leai se lisiti fa’amauina i luga o le faila mo se tusi faatau se tasi mo mea laiti.

3.18 Ministry of Finance for the financial year ended 30 June 2022

1. There was low budget utilisation and lack of progress for some approved activities.
2. There was a continuous delay in response by the Internal Audit Team to irregularity reports submitted to the Ministry.
3. The asset records needed to be updated and kept accurate.
4. There was no policy to guide the valuation, depreciation, reconciliation, or impairment of assets.
5. The write-off forms were not reflected on Finance One.
6. The system still recorded assets that no longer existed.
7. There was no guidance for the treatment of government buildings.
8. When ceasing salaries/wages, delays in the Accounts Division Payroll Team executing these actions delayed the cessation of salaries/wages and caused some overpayments.
9. The Ministry was advised to identify ways to ensure Ministries submit invoices for payment in a timely manner.
10. There were times when damaged government vehicles were immediately submitted to the insurance companies after the incidents that caused the damages and before an irregularity report was submitted to the Ministry of Finance.
11. A policy that formalizes and documents in detail the protocols for project accounts on the Finance One system that have remaining balances and inactive statuses, are overdrawn with inactive statuses, and newly created accounts with inactive statuses.
12. A Fraud Control Plan is needed and advised.

3.19 Ministry of Health for the financial year ended 30 June 2021

1. Since the merge with the National Health Services in 2019, there have been changes and realignments in its organisational structure leading to some concerns expressed by staff in the duplication of roles, similar roles with different salary gradings, monitoring and management of assets, overtime, and other administration issues.
2. The coordination between the technical and support staff needed strengthening.
3. The following measures were advised to encourage and promote staff compliance with Ministry principles and core values and uphold integrity:
    i. A review of areas vulnerable to fraud and identify internal controls to minimize risks identified. This includes implementing a risk assessment framework for all departments.

3.18 Matagaluega o Tupe i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022.

1. Sa maualalo le faaaogaina o le vaegatupe faamaonia i le Tala Faatatau o le Tupe, ma e leai se alualu i luma mo nisi o galuega fa'atino.
2. Sa maitauina le fa'atuai faifai pea i le tali atu a le au suetusi fa'alotoifale i lipoti o tulaga fa'aletonu sa tu'uina atu i le Matagaluega.
3. O faamaumauga o aseta sa mo'omia ona fa'afouina ma tausia ia sa'o atoatoa lelei.
4. E leai se faiga fa'avae e taialaina ai le faavasegaga, alu alu i lalo, auiliiliga faatusatusa, po o le faaletonu o aseta.
5. E le i atagia i le Polokalame o Tupe a le Malo pepa fa'atumu mo le tusi eseina.
6. Sa fa'amaumauina pea e le polokalame aseta sa le toe va'aia.
7. E leai se ta'ita'iga mo le taulimaina o nofoaga a le Malo.
8. O le fa'atuai o le faatinoina e le Vaega o Totogi a le Vaega o mea Tau Tupe i le fa'agasologa o taofia o totogi sa mafua ai ona so'ona totogiina nei tagata faigaluega.
9. Sa fautuaina le Matagaluega e fa'ailoa mai auala e faamautinoa ai ua tu'uina atu e Matagaluega pili mo le totogiina i le taimi fa'atulagaina.
10. E i ai taimi sa vave ai ona tu'uina atu taavale a le Malo ua faaleagaina i kamupani inisiua ina ua mavae fa'afitauli na tutupu sa mafua ai ona faaleagaina, a o le i auina atu se lipoti o tulaga fa'aletonu i le Matagaluega o Tupe.
11. O se faiga fa'avae e faamaonia ma auiliili ai faiga mo tusi tatala faatekonolosi mo poloketi i le Polokalame o Tupe a le Malo, e i ai paleni sa totoe ma e le i toe fa'aogaina, ua so'ona aveesea ma fa'ailoga ua le toe faaaogaina, ma tusi tatala faatekonolosi fou sa fa'atuina e i ai fa'ailoga ua lē toe fa'aogaina.
12. Sa fautuaina le mo'omia e le Matagaluega o se Fuafuaga e Pulea ai le Taufaasese.

3.19 Matagaluega o Soifua Maloloina i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021

1. Talu mai le tuufaatasia ma le Tautua o le soifua maloloina a le Malo i le 2019, sa i ai ni suiga i le toe faatulagaina o avanoa faigaluega ma sa faaalia ai ni atugaluga e le aufaigaluega i le faaluaina o matafaioi, matafaioi tai tutusa galuega faatino ae peita'I e eseese totogi, mataituina ma le puleaina o aseta, ovataimi, ma isi faafitauli tau i le pulega.
2. O le faamaopoopoga i le va o le aufaigaluega faapitoa ma le aufaigaluega lagolago sa mo'omia ona faamalosia
3. O mataupu nei sa fautuaina e unaia ma faalauiloa ai le usitaia e le aufaigaluega o taiala ma faiga faavae a le Matagaluega ma tulaga o faatauaina:
   i. O se iloiloga o vaega e vaivai i le taufaasese ma faailoa pulega faalotoifale e faaitiitia ai tulaga lamatia ua faailoaina, e aofia ai le faatinoina o se faavaa o le faavasegaga o tulaga lamatia mo vaega uma.

ii. Conduct trainings and awareness programs on the impact of breaching protocols, code of ethics, and principles and guidelines
iii. Adherence to the standard order of operational procedures
iv. Declarations of confidentiality
v. Declarations of conflicts of interest
vi. Detection techniques to uncover events of fraud should preventive measures fail, or unmitigated risks are realized
vii. Individual departmental guidelines for the handling of gifts and donations
viii. Evaluation of common causes for staff termination and strategies for prevention

4. Revenue target for 3 consecutive financial years were underachieved.
5. A total of $20million was underutilized at the end of the financial year 2021, which it was mainly due to underspent budget appropriated under transactions on behalf of the states.
6. Delayed in reimbursement process for imprests (general imprest vs boat fare imprests)
7. Weak Security of handling cash/Revenue
8. There was a shortage found at the cashier during the time of the spot check
9. There was a misusage of petty cash with high turnover exceeding the value allowed under the Treasury Instructions.
10. There was lack of revenue reconciliation process
11. There were incompleted cash books
12. Aged debtors
13. Lack of follow up process
14. Unreconciled figures between Ministry record and Finance One for FY2020/2021
15. Outstanding medical supplies payments
16. There were no suppliers statements and no proper reconciliation (for the original PO and second PO generated for the back-orders) for overseas medical supplies
17. Improvement needed with the monitoring of contracts
18. Compliances required with the Treasury Instructions purchase payments guidelines.
19. There was no Tenders Board approval for the split invoices
20. Managing of overtime within the Ministry requires improvement
21. More than half of Ministrys vehicles did not have Insurance (Progressive & PG Vans)

ii. Faatautai aoaoga ma polokalame mo le silafia i le aafiaga o le solia o faiga faavae, tulafono mo mataupu faavae ma taiala.
iii. O le mulimulita'i i le faatulagaga masani o faiga faavae o galuega faatino
iv. Folafolaga o agatapuia
v. Folafolaga o feteenaiga o aia tatau
vi. O metotia e faailoa ai mea e tutupu o le taufaasese e puipuia ai fuataga lē ausia, po o tulaga lamatia.
vii. Taiala a le Matagaluega mo vaega taitasi mo le taulimaina o meaalofa ma foai
viii. Iloiloga o mafuaaga masani mo le faamutaina o le tautua a le aufaigaluega ma fuafuaga mo le puipuiga o ia faafitauli.

4. O taulaiga o tupe maua e le'i ausia mo tausaga faaletupe sosoo e 3
5. E tusa ma le $20 miliona le aofaiga o le vaegatupe sa le'i fa'aaogaina i le faaiuga o le tausaga faaletupe 2021, ma o le 15 miliona po o le 75% o lea aofaiga sa afua mai i le lē faaaogaina o vaegatupe e Avea ai ma Sui o le Malo a le Matagaluega.
6. Faatuai i le faagasologa o tupe toe totogi o tupe faaalu mo mea laiti (tupe faaalu mo le lautele agai I tupe faaalu mo pasese o vaa)
7. Vaivai o le Puipuiga o le taulimaina o tupe/Tupe Maua
8. Faaitiitiga o vaegatupe sa maua i le teuoloa
9. Sa faaaogaina sesē vaegatupe mo mea laiti ma sa sili atu I le aofaiga faatagaina e pei ona ta'ua I le Faatonuga a le Matagaluega o Tupe
10. Leai se faagasologa o auiliiliga faatusatusa o tupe maua.
11. Sa iai ni tusi tupe e lē mae'ae'a ona fa'aoga.
12. Sa iai ni aitalafu ua leva ona tu'ua.
13. Leai se faagasologa mo le tulitataoina o aitalafu.
14. O fuainumera e le i fa'atusatusaina i le va o faamaumauga a le Matagaluega ma le Polokalame o Tupe a le Malo mo le TF2020/2021
15. Tupe totogi o sapalai fa'afomai e le i totogiina.
16. Leai ni fa'amatalaga a le faleoloa ma se faatusatusaga talafeagai (mo le uluai PO ma le PO lona lua sa tusia mo oka toe fa'afo'i mai) mo le auiliiliga fa'atusatusa mo sapalai fa'afomai mai atunuu mamao.
17. E mo'omia le fa'aleleia o le mataituina o konekarate mo le alu alu i luma.
18. E mo'omia le usita'ia o taiala mo pepa totogi o faatauga e pei ona folasia I totonu o le Tulafono Faatonutonu Tau Tupe a le Malo.
19. Leai se faamaoniga a le Komiti o Tauofoga mo pili ua vaeluaina.
20. E moomia ona mataituina lelei ovataimi i totonu o le Matagaluega.
21. Ua tuai ma e silia ma le afa o taavale a le Matagaluega e leai ni inisiua (Alualu i Luma & PG Vans)
22. There were vehicles using private number plate

23. Write off recommended for (PGV05/MOH63/PGV33/MOH38 & MOH 39)
24. There were vehicles garaged at the mechanic for a long period of time
25. There was no Irregularities Report Register
26. There were Irregularities that were not reported to the Ministry of Finance
27. Reconciliation of all the assets for the whole Ministry has not been conducted.
28. Some of the old assets that do not exist anymore are still active on the Asset Register Module
29. There were old assets from the merger of NHS and MOH still not written off
30. Health Information system and Monitoring and Evaluation (HISME) had a lock room with a lot of obsolete equipment and assets.
31. Assets are not reconciled and some of these assets have been there since 2019.
32. The ACEO Assets Maintenance & Support service also mentioned that there are some assets at the storage at the Hospital building that needs to be written off as well.
33. The assets brands on Payment Voucher were not the same with the asset received
34. There were weaknesses in monitoring the assets in Savaii
35. There was poor management in handling Special Purpose Accounts
36. There were insufficient records / documentation to support achievement of targets
37. Health Allied Services KPIs not achieved.
38. KPI wording needs to be reviewed as some are not specific and up to date to be measurable
39. Non-compliances with FKs
40. No Formally approved IT Strategic Plan
41. No Formally Approved IT Disaster Recovery Plan

3.20 Ministry of Health for the financial year ended 30 June 2022

1. The Internal Audit work plan for FY2022 is not approved
2. Weak Security over cash
3. There was a Shipping Imprest shortage of $500 and poor monitoring of the accounts
4. There was lack of revenue reconciliation process
5. There were cash books that were incompleted
6. Aged debtors

22. Ta’avale a le Matagaluega o lo’o faaaogaina numera faalilolilo.
23. Fautuaina le tusi esea o ta’avale nei: (PGV05/MOH63/PGV33/MOH38 & MOH 39)
24. E i ai ta’avale sa fa’tuina i le fale ta’avale a le inisinia mo se taimi umi.
25. Leai se resitala o lipoti mo tulaga fa’aletonu.
26. E le i lipotia tulaga fa’aletonu i le Matagaluega o Tupe.
27. E leai se auiliiliga fa’atusatusa o aseta sa fa’atautaia mo le Matagaluega atoa.
28. O nisi o aseta tuai ua le toe i ai o loo faamauina pea i le resitala o aseta o lo’o fa’aogaina.
29. O aseta tuai mai le tu’ufa’atasiga o le Matagaluega o Falema’i ma le Tautua Fa’alesoifua Maloloina e le i tusi esea lava.
30. O le Vaega o Faamatalaga o Tulaga Lelei o Auaunaga o le Soifua Maloloina (HISME) sa i ai se potu loka e tele ni masini ma aseta ua le toe aogā.
31. E i ai aseta e le’i auiliili fa’atusatusa ma o nisi o nei aseta sa i ai talu mai le 2019.
32. O le Ofisa Sili Lagolago o le Vaega mo Galuega Fa’alelei ma le Tausia lelei o Fale ma Aseta a le Falema’i sa taua ai foi o lo’o i ai nisi o aseta o lo’o teuina I le falemai e mo’omia foi ona tusia ese.
33. O ituaiga aseta o lo’o i le pepa totogi e le tutusa ma aseta sa auina atu.
34. Sa maitauina le vaivaiga i le mataituina o aseta i Savai’i.
35. E lē lelei le mataituina o teugatupe mo Faamoemoega Faapitoa.
36. E lei lava fa’amaumauga / pepa o fa’amatalaga e lagolago ai le ausiaina o taula’iga.
37. E le'i ausia faailoga autu o galuega fa’atino a le Vaega mo le Tautua a le Soifua Maloloina.
38. E mo’omia ona iloiloina faaupuga mo faailoga autu o galuega fa’atino talu ai o nisi fa’aupuga e le o ni manino ma e le’i fa’afouina.
39. Lē usita’ia o FK
40. Leai se Fuafuaga Fuafuaina tau tekonolosi sa fa’amaonia aloaia.
41. Leai se fuafuaga aloaia e toe fa’aleleia ai fa’alavelave tutupu fa’afuasei fa’atekonolosi.

3.20 Matagaluega o le Soifua Maloloina i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022.

1. E le'i faamaonia le fuafuaga o galuega a le au suetusi fa’alotoifale mo le TF2022.
2. Vaivaiga i le puipuiga o tinoitupe.
3. Sa i ai se fa’aitiitiga e $500 i tupe mo le auina mai o oloa ma le lē lelei o le mataituina o teugatupe.
4. Leai o se faagasologa o le auiliiliga faatusatusa o tupe maua.
5. E lē atoatoa tusi tupe.
6. Aitalafu ua leva ona tu’ua.

7. Lack of follow up process for receivables
8. No clearance/exit form for resigned/terminated employee
9. Payroll analytical and increases
10. There were inconsistencies in Pay Rate
11. There were employees who were overpaid
12. The Ministry did not comply with Timesheet controls
13. There was inadequacy in overtime forms
14. Payment of overtime for non-essential service
15. There was a structure reshuffle without PSC conveyance
16. The Ministry needed to improve the monitoring of contracts
17. There were vehicles without Insurance
18. There was no Irregularities Report Register
19. There were assets with zero value but were still active on the system
20. Items that are categorized as inventory are included in the Asset Register which inflates the asset value
21. There were assets with unrealistic costing; for instance, chair $5.00, microwave $20.00 value
22. There were no write off forms for some of the disposal items total to $393,135.
23. Some of the Ministry's assets were still not written off
24. Improvement needed in the Physical Security of the Main servers
25. The employee mobile phone plan were not de-activated upon resignation
26. There were unregistered receipt and Medical Certificate books
27. Missing and unused leaves/sequence of Medical Certificate books

3.21 Ministry of Public Enterprises for the financial year ended 30 June 2021

1. There was overspent budget by outputs
2. There were lapses noted in the recruitment process
3. Delay of reporting Irregularity to the Ministry of Finance
4. The Ministry did not conduct any assets reconciliation
5. One of the division did not achieve their KPIs
6. KPI wording needs to be reviewed as some are not specific and up to date

7. Leai o se faagasologa mo le tulitataoina o tupe maua.
8. Leai se pepa fa'atumu o le faamaoniga/alu ese mo se tagata faigaluega ua faamavae/faamutaina lana tautua.
9. Iloiloga o totogi ma le alu alu i luga.
10. Lē fa'atumauina o fua fa'atatau mo totogi.
11. O le aufaigaluega ua so'ona totogi.
12. Lē usita'ia o ta'iala mo itula faigaluega.
13. Lē lava pepa fa'atumu mo ovataimi.
14. Tupe totogi o ovataimi mo auaunaga e lē tāua.
15. Fesuia'iga i avanoa e aunoa ma le pepa fa'amaonia mai le Komisi o Galuega a le Malo.
16. Fa'aleleia i le mataituina o konekarate.
17. Ta'avale a le Matagaluega e leai se inisiua.
18. Leai se resitala o lipoti mo tulaga fa'aletonu.
19. Aseta e leai se tau ae o lo'o fa'amauina pea i le Polokalame o Tupe a le Malo.
20. O aitema ua faavasegaina o ni suegaoloa o loo aofia i le resitala o aseta, ma ua fa'ateleina ai le tau o aseta.
21. Sa iai ni aseta e lē talafeagai o latou tau; mo se fa'ataitaiga o nofoa ta'i $5.00, ma le masini fa'avevela mea'ai e $20.00 le tau.
22. Sa leai ni pepa fa'atumu mo le tusi esea o nisi o aitema e tusa le tau aofa'i ma le $393,135.
23. Sa iai ni aseta a le Matagaluega e le i tusi esea lava.
24. Mo'omia ona fa'aleleia le va'ava'aiga ma le puipuiga o le potu masini autu.
25. E le i fa'amutaina lava le tu'uina atu o paleni mo telefoni feaveai a se tasi o le aufaigaluega sa faamavae.
26. Sa iai ni tusi lisiti ma tusi fa'amaonia fa'afomai e le'i resitalaina.
27. Sa maitauina le i ai o ni laupepa sa misi pe e le i faaaogaina/faasologa o tusi fa'amaonia faafomai.

3.21 Matagaluega o Fa'alapotopotoga a le Malo i le faaiuina o le Tausaga Fa'aletupe 30 Iuni 2021.

1. Vaegatupe sa fa'amaonia i le Tala Faatatau o Tupe ua ova fa'aogaina e vaega taitasi.
2. Sa i ai ni lape i le fa'agasologa o le fa'afaigaluegaina o tagata faigaluega.
3. Sa fa'atuai le lipotiina o tulaga fa'aletonu i le Matagaluega o Tupe.
4. E le i fa'atautaia se auiliiliga fa'atusatusa o aseta a le Matagaluega.
5. E tasi le Vaega e le i ausia tapula'a mo faailoga autu o galuega fa'atino.
6. Mo'omia ona toe Iloilo ma fa'afouina fa'aupuga mo faailoga autu o galuega fa'atino ina ia manino.

7. No IT Strategic Plan
8. Controls on Server Room Weakness

3.22 Ministry of Public Enterprises for the financial year ended 30 June 2022

1. Improvement required in handling of gifts received by staff on behalf of the Ministry
2. Non-compliance with the requirement of Section 110 of the PFMA 2001

3.23 Ministry of the Prime Minister and Cabinet for the financial year ended 30 June 2021

1. Underachieved target Revenue
2. Underutilized Budget Expenditure
3. There were leaves not recorded on employee leave card

3.24 Ministry of the Prime Minister and Cabinet for the financial year ended 30 June 2022

1. There is no Statement of Certification in Annual Report 2021

3.25 Ministry of Police and Prisons for the financial year ended 30 June 2021

1. Delays in Finalising Annual Reports and Corporate Plans
2. Internal Audit performance review
3. The budget for the financial year was underutilized
4. There were unposted receipts
5. Receipts reconciliation required improvement
6. Managing the budget for utilities requires improvement
7. Inconsistency between the Ministry Vehicle Register and Finance One Register.
8. Ministry financial loss with insured vehicles
9. Overdue insurance policies for ministry vehicle
10. Non-compliance with Cabinet-FK (22)20
11. Managing of uniform costs

7. Leai se fuafuaga mo le Vaega o auaunaga Faatekonolosi.
8. Vaivai le puipuiga o le potu masini autu.

3.22 Matagaluega o Fa'alapotopotoga a le Malo i le faaiuina o le Tausaga Fa'aletupe 30 Iuni 2022.

1. Mo'omia le fa'aleleia atili o le taulimaina o meaalofa e le aufaigaluega e fai ma sui o le Matagaluega.
2. Lē usitaia o tulaga mo'omia o lo'o i le Vaega 110 o le Tulafono i le Puleaina o Tupe a le Malo 2001.

3.23 Matagaluega o le Palemia ma le Kapeneta i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021.

1. Tapula'a mo tupe maua e le i ausia.
2. E le i mae'a ona fa'aogaina tupe fa'aalu sa fa'amaonia i le Tala Fa'atatau o le Tupe.
3. E le o fa'amaumauina livi o tagata faigaluega i pepa o fa'amatalaga mo livi.

3.24 Matagaluega o le Palemia ma le Kapeneta i le faaiuina o le Tausaga Fa'aletupe 30 Iuni 2022.

1. E leai se fa'amatalaga mo le fa'amaoniga i le lipoti fa'aletausaga 2021.

3.25 Matagaluega o Leoleo ma Falepuipui i le faaiuina o le Tausaga Fa'aletupe 30 Iuni 2021.

1. Faatuai i le fa'amautuina o lipoti fa'aletausaga ma fuafuaga autasi.
2. Iloiloga o le faatinoga o le suegatusi fa'alotoifale.
3. Vaegatupe sa fa'amaonia i le Tala Fa'atatau o le Tupe mo le tausaga fa'aletupe e le i mae'a ona fa'aogaina.
4. Lisiti e le i fa'amauina.
5. Mo'omia ona fa'aleleia le fa'atinoina o auiliiliga fa'atusatusa mo lisiti.
6. O le mataituina o vaegatupe mo vaega aogā e mo'omia ai le fa'aleleia.
7. O le resitala o taavale a le Matagaluega e lē o talafeagai ma le resitala i luga o le Polokalame o Tupe a le Malo.
8. Sa maitauina le gau o le Matagaluega i tulaga tau tupe i taavale inisiua.
9. O Faiga fa'avae tau inisiua mo ta'avale ua tuai ona totogi a le Matagaluega.
10. Lē usitaia o le faaiuga a le Kapeneta FK (22)20.
11. Mataituina o tau aofa'i o toniga.

12. Stocktake for Dog Management Unit inventories
13. Delay of reporting Irregularities to the Ministry of Finance
14. Not updating the Ministry Assets Register
15. Managing of Special Purpose Accounts requiring improvement
16. The KPIs in the Approved Estimates were not reported in the Ministry's Annual Report FY 20/21
17. The wording for KPIs need to be reviewed as some are not specific and up to date to be measurable
18. There was no approved ICT Policy.
19. There was no IT Disaster Recovery Plan
20. There was no offsite Back-up Plan
21. The website was outdated
22. There were passwords that never expire
23. Some employees who are no longer employed by the Ministry had accounts that were still active.
24. Weaknesses in monitoring of the ration records
25. Poor access road to Tanumalala prison
26. Review and update of the Arms Ordinance Act 1960 needed

3.26 Ministry of Police and Prisons for the financial year ended 30 June 2022

1. There were incomplete Personal Files
2. Employment Contract was not available
3. The Nafanua is written off but still active on Finance One Asset Register
4. There was overspent in petrol
5. There was a delay in reporting of Irregularities to the Ministry of Finance
6. Poor management of Utilities

3.27 Ministry of Women, Community, and Social Development for the financial year ended 30 June 2019

1. Underutilized budgeted appropriated funds
2. Unachieved Target Revenue collection.
3. There were no Performance Appraisals to verify Employees' Performance Assessments.

12. Faitaugaoloa mo le vaega o lo’o nafa ma le puleaina o taifau.
13. Faatuai ona lipotia o tulaga faaletonu i le Matagaluega o Tupe.
14. E le i fa’afouina le resitala o aseta a le Matagaluega.
15. Mo’omia ona mata’itu lelei le puleaina o teugatupe mo faamoemoega faapitoa.
16. O faailoga autu o galuega fa’atino i totonu o le Tala Fa’atatau o le Tupe e le i lipotia i le lipoti fa’aletausaga a le Matagaluega mo le TF20/21.
17. E mo’omia ona iloiloina faaupuga mo fa’ailoga autu o galuega fa’atino ina ia manino ma fa’afouina.
18. Leai se tulafono fa’amaonia mo le vaega o auaunga faatekonolosi.
19. Leai se fuafuaga fuafuaina o le vaega mo auaunaga fa’atekonolosi ua faamaonia aloaia.
20. Leai se fuafuaga fa’aleoleo mo galuega faatino I nofoaga i tua.
21. Ua pasi ma le aso faatulagaina mo le fa’aogaina upega tafa’ilagi.
22. O upu faataga e lē uma lava le aogā.
23. O tagata faigaluega e lē o toe fa’afaigaluegaina e le Matagaluega ae o lo’o i ai pea a latou tusi tatala faakomepiuta.
24. Vaivaiga i le mataituina o faamaumauga o meaai.
25. Leaga auala fa’aaoga aga’i atu i le falepuipui i Tanumalala.
26. Mo’omia ona toe iloilo ma fa’afou le Tulafono o Auupega 1960.

3.26 Matagaluega o Leoleo ma Falepuipui i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022.

1. E lē atoatoa faila patino i le aufagailuega.
2. E le'i avanoa mo le suegatusi le feagaiga mo le fa’afaigaluegaina.
3. Ua tusi esea le Nafanua ae o loo fa’amauina pea i le resitala o aseta i le Polokalame o Tupe a le Malo.
4. O vaegatupe mo penisini ua ova atu le faaogaina nai lo le aofaiga sa fa’amaonia.
5. O le fa’atuai ona lipotia o tulaga fa’aletonu i le Matagaluega o Tupe.
6. Mata’ituina o aseta a le Matagaluega.

3.27 Matagaluega o Tina ma Tama’ita’i, Atina’e o Nu’u, Afioaga ma Agaeso’ota’i i le faaiuina o le Tausaga Faaletupe 30 Iuni 2019.

1. O vaegatupe sa faamaonia i le Tala Faatatau o Tupe a le Matagaluega e le’i mae’a ona fa’aogaina.
2. E le’i ausia tapula’a o Tupe Maua.
3. Leai ni iloiloga o le faatinoga o galuega e faamaonia ai faatinoga a tagata faigaluega.

4. The vehicle fuel consumption exceeded allocated fuel allocation limits

3.28 Ministry of Women, Community, and Social Development for the financial year ended 30 June 2021

1. There was an overpayment in salary
2. There were unrecorded leaves
3. Unavailability of records and evidence with the implementation of Cabinet Directives
4. Underachieved of Revenue target by Output

3.29 Ministry of Women, Community, and Social Development for the financial year ended 30 June 2022

1. Unachieved revenue and unbudgeted revenues
2. Poor managing of project unused funds
3. The Office did not comply with government policy regarding Catering
4. There was a delay in submitting of irregularity reports to MOF
5. Inadequate controls on the monitoring of assets
6. The asset register was incomplete
7. Write off assets for 2022 were not reflected on the assets register
8. There were missing assets noted from audit sighting of assets
9. There were weaknesses in handling of purchased tablets of the Ministry
10. There was an absence of fuel consumptions reconciliation for the audited period
11. The office did not comply with Government Vehicle Regulation 2015
12. Forty nine (49) districts with signed agreements were sighted by the audit team out of fifty one (51) total districts.
13. Two (2) districts which audit could not sight their agreements for the$200,000 tala grant were Fa'asalele'aga No. 5 and Falealupo, however, Falealupo have received their grant while Fa'asalele'aga No. 5 have not received theirs yet.
14. Only thirty nine (39) districts received their $200,000 tala grant within the audited period (FY2022) that cost a total amount of $7.8 million tala.
15. Out of the thirty nine (39) paid districts, audit was able to review twenty three (23) districts' accounts/reports, while sixteen (16) paid districts have yet to submit their audited accounts/reports to the MWCSD.
16. We were able to review three (3) out of twelve (12) accounts from districts who were paid after the financial year ended 30th June 2022.

4. O le fa’aaogaina o penisini o taavale sa sili atu nai lo le vaevaega fa’atapula’aina

3.28 Matagaluega o Tina ma Tama’ita’i, Atina’e o Nu’u, Afioaga ma Agaeso’ota’i i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021.

1. O totogi ua so’ona totogi mo nisi o le au faigaluega.
2. O livi e le i fa’amaumauina.
3. E le i saunia faamaumauga ma faamaoniga faatasi ai ma le faatinoina o fa’atonuga a le Kapeneta.
4. E le i ausia sini o Tupe Maua e numera fa’ailo o galuega faatino.

3.29 Matagaluega o Tina ma Tama’ita’i, Atina’e o Nu’u, Afioaga ma Agaeso’ota’i i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022.

1. O tupe maua e le'i ausia ma tupe maua e le i fuafuaina.
2. Mata’ituina o tupe e le'i faaaogaina mo poloketi.
3. O le lē usitaia o faiga faavae a le Malo e faatatau i le fa’aogaina o vaegatupe mo mea’ai.
4. Fa’atuai i le tu’uina atu o lipoti o tulaga fa’aletonu i le Matagaluega o Tupe.
5. Lē lava le puleaina o le mataituina o aseta.
6. Le atoatoa le resitalaina o aseta.
7. O aseta sa tusi esea i le TF.2022, e le i atagia i le resitala o aseta.
8. E i ai aseta o lo’o misi sa maitauina mai le faatinoga o le vaaiga o aseta i le suegatusi.
9. Vaivaiga i le taulimaina o masini faatekonolosi feavea’i a le Matagaluega.
10. Leai se auiliiliga faatusatusa mo le fa’aogaina o le penisini mo le vaitaimi o le suegatusi.
11. E le i usita’ia taiala o le Faatonutonuga o Taavale a le Malo 2015.
12. O Itumalo e fasefulu ma le iva (49) e i ai maliega ua sainia sa vaai i ai le au suetusi mai le limasefulu tasi (51) le aofaiga atoa o Itumalo.
13. E lua (2) Itumalo e le i mafai e le suegatusi ona vaai i a latou maliega mo le fesoasoani mo le fa’amāmā avega e tusa ma le $200,000 tala, o Fa'asalele'aga Nu. 5 ma Falealupo, ae peitai, e na o Falealupo ua mae’a ona fa’amatu’u atu le latou fesoasoani.
14. E na o le tolusefulu iva (39) Itumalo na taulimaina a latou fesoasoani e $200,000 tala i totonu o le vaitaimi o le suegatusi (TF2022) lea sa maua ai le aofaiga atoa e $7.8 miliona tala.
15. Mai Itu Malo e tolusefulu iva (39) sa totogiina, sa mafai e le suegatusi ona iloilo teugatupe/lipoti a Itumalo e luasefulu tolu (23), ae o isi Itumalo, e le i tu’uina atu a latou teugatupe/lipoti mo le suegatusi i le Matagaluega.
16. E le gata i lea, sa mafai ona matou iloiloina ni teugatupe se tolu (3) mai le sefululua (12) mai Itumalo sa totogiina ina ua maea le tausaga faaletupe i le aso 30 Iuni 2022.

17. Sagaga 4 made a term deposit of $100,000 tala using the project fund without evidence of approval from high authority for such amendments to the use of fund as stipulated in the signed agreement, guideline and FK (22) Faapitoa 23
18. Gagaifomauga 2 had utilized only 2% of the total grant however their progressive cash flow report had already been submitted to the MWCSD with no audit opinion and audited accounts.
19. Payments were noted for traditional gifting and donations from the fund (Umusaga (opening ceremony), independence celebration and preparation, Tapua' iga a le Itumalo etc.).
20. Responsible auditors have different perspectives on accounting standards used for the establishment of districts council project (IFRS vs. IPSAS).
21. There is clearly an inconsistency with the application of accounting standards for the district development program.
22. Most of the districts' audited accounts have failed in the presentation of financial statement in terms of not being able to comply with the categorisation of expenditures format stipulated in the FK, grant agreement and guideline.
23. Disclosure notes were not properly carried out due to incomplete information disclosed on accounts for instance, no disclosure notes on lease and rent of district office, no disclosure notes of other project funds included in accounts and other relevant disclosure notes.
24. There was no audit finding reports provided for the auditing of districts' account, however we noted deficiencies that should have been raised by accountable auditors.
25. There were no evidence and supporting documents provided for audit review (no assets register, no lease or rent agreement, no reconciliations and other relevant documents)
26. The audited periods and/or reporting periods were not clear on districts' audited accounts
27. There were some districts' audited accounts that clearly state the reporting and/or auditing periods for instance, 4 months or 1 June 2022 to 29 August 2022.
28. Other project funds were included and reported in the same accounts with no disclosure notes, such as Non-Communicable Diseases Prevention Program, Tree Planting Project and others.
29. Lupematasila Esther Schmidt is an Accounting Technician who graduated and joined the Samoa Institute of Accountants in 2022 and was one of the auditors who had conducted auditing for district accounts with an issued opinion and audit fee charged, unfortunately Lupematasila Esther Schmidt is not registered as members in public practices and do not have a Certificate of Public Practice to carry out any accounting and auditing related services
30. Gaia Tuilaepa conducted both accounting and auditing of one of the districts' accounts however he is not a member of the Samoa Institute of Accountants

17. Sa fa’ateutupeina e le Sagaga 4 se vaegatupe e $100,000 tala e faaaoga ai le tupe o poloketi e aunoa ma se faamaoniga mai le komiti mo nei suiga i le faaaogaina o tupe e pei ona faatulagaina i le maliega ua sainia, taiala ma le FK (22) Faapitoa 23.
18. Sa fa’aogaina e Gagaifomauga 2 na o le 2% o le aofaiga atoa o le fesoasoani, ae ua uma ona tu’uina atu le latou lipoti o le fa’aogaina o nei vaegatupe i le Matagaluega e aunoa ma ni manatu o le suegatusi ma ni teugatupe mo le sueina faasuetusi.
19. Sa fa’amauina tupe totogi mo meaalofa masani ma foai mai vaegatupe (Umusaga (sauniga amata), faamanatuina ma sauniuniga mo le tutoatasi, tapua'iga a le Itumalo ma isi).
20. E eseese vaaiga a suetusi faatuatuaina i tulaga faatonuina o le tausitusi e faaaoga mo le faatuina o poloketi a le Komiti o Itumalo (IFRS vs. IPSAS).
21. E manino lava o loo i ai se fe’ese’esega ma le faaaogaina o faatonuga a tausitusi mo le polokalame o le atinaega o Itumalo.
22. O le tele o teugatupe sa sueina faasuetusi a Itumalo e le i tuuina atu faamatalaga tautupe i tulaga e le mafai ai ona usitaia faatulagaga o tupe faaalu ua faatulagaina i le FK, maliega o le fesoasoani ma le taiala.
23. O le faalauaiteleina o fa’amatalaga sa le i fa’ataunu’uina lelei ona o faamatalaga e le'i atoatoa sa faailoa atu i teugatupe mo se faataitaiga, le i fa’alauaiteleina faamatalaga o lisi ma lisi o le ofisa atutu a le Itumalo, faapea faamatalaga o isi vaegatupe mo poloketi o lo’o aofia i teugatupe, ma isi faamatalaga talafeagai.
24. E leai ni lipoti o le sailiga fa’asuetusi sa saunia mo le suegatusi mo teugatupe a Itumalo, ae peitai sa matou maitauina ni faaletonu sa tatau ona fa’ailoa e suetusi sa gafataulimaina nei mataupu.
25. Leai ni faamaoniga ma ni pepa o faamatalaga sa saunia mo le iloiloga a le suegatusi (leai se resitala o aseta, leai se lisi po o se maliega o le lisi, leai ni auiliiliga faatusatusa ma isi pepa o faamatalaga talafeagai).
26. O vaitau sa faatinoina ai le suegatusi ma/po o le vaitau sa lipotia e le i manino i suetusi a Itumalo.
27. Sa i ai nisi o teugatupe sa sueina faasuetusi a Itumalo o loo ta'ua manino ai vaitau o lipoti ma/po o suegatusi mo se faataitaiga, 4 masina po o le aso 1 Iuni 2022 i le 29 Aokuso 2022.
28. O vaegatupe mo isi poloketi sa aofia ma lipotia mai i teugatupe lava e tasi e aunoa ma le faalauaiteleina o ni faamatalaga, ma o nei polokalame/poloketi e aofia ai, polokalame o le puipuiga mai fa’amai e lē pipisi, poloketi mo le totoina o la’au ma isi.
29. O Lupematasila Esther Schmidt o se tasi o tagata tausitusi na faauu ma auai i le Sosaiete Tausi Tusi a Samoa i le 2022, ma o se tasi o suetusi sa faatautaia suegatusi mo teugatupe a Itumalo ma se manatu sa tuuina mai faatasi ma le pili mo le suegatusi, ae peita’i ane e le i resitalaina Lupematasila Esther Schmidt e avea ma se sui auai i faiga lautele ma e leai se Tusi Faamaonia o Faiga Lautele e faataunuu ai soo se auaunaga tausi tusi ma auaunaga faasuetusi.
30. Sa faatautaia e Gaia Tuilaepa le tausi tusi ma le suegatusi o se tasi o teugatupe a Itumalo, ae peitai e le o ia o se sui auai o le Sosaiete Tausi Tusi a Samoa.

31. We noted from our review that some of the responsible auditors conducted both accounting and auditing activities of the same districts' accounts.
32. There was an inconsistency of the budget allocation stipulated in both fund agreement and Cabinet Directive (FK)
33. The budget allocation given in the both fund agreement and guideline were different compared to the budget allocation stipulated in the Cabinet Directive (FK)

3.30 Ministry of Works, Transport, and Industry for the financial year ended 30 June 2021

1. There were inactive User Accounts
2. Disabled/Dormant Accounts
3. There were passwords that never expire
4. There were passwords that were unchanged for more than 90 days
5. Inconsistencies identified while reviewing the compliance of FK (20)20
6. There was a delay in reporting irregularities to the Ministry of Finance

3.31 Ministry of Works, Transport, and Industry for the financial year ended 30 June 2022

1. There were salary overpayments
2. There was an employee who received salary from both Ministry and the Airport Authority
3. There were weaknesses noted on the Ministry's Fixed Assets
4. Non-compliance to Vehicle Regulations 2015
5. No insurance for vehicles under the Ministry's fleet

3.32 Office of the Attorney General for the financial year ended 30 June 2021

1. There were differences in leave records on the Attendance Book and Leave Cards
2. A delay in Finalising Annual Report and Corporate Plan was noted
3. There were assets before 2017 that still existed in the Asset Register
4. Details such as custodian to the assets is not updated
5. We also noted that some of the old assets without a label has been relabelled with new asset numbers.
6. Output 1 KPIs in the Approved Estimates were not reported in the Office's Annual Report FY20/21

31. Sa faamauina mai la matou iloiloga nisi o suetusi sa nafa ma le faatautaia o gaioiga tausi tusi ma suegatusi mo le teugatupe a Itumalo lava e tasi.
32. Sa maitauina se fe'ese'esega i le vaevaega o le vaegatupe sa faamaonia i le Tala Faatatau o le Tupe sa faatulagaina i le maliega ma le Faatonuga o le Kapeneta (FK).
33. O le vaevaega o le vaegatupe sa faamaonia ma tuuina atu i le maliega ma le taiala mo le faaaogaina, sa eseese pe a faatusatusa i le vaevaega sa faatulagaina i le Faatonuga a le Kapeneta (FK).

3.30 Matagaluega o Galuega, Felauaiga ma Atinae Tetele i le faaiuina o le Tausaga Faaletupe aso 30 Iuni 2021.

1. O tusi tatala e le o toe fa'aaogaina.
2. O tusi tatala e le o toe mafai ona fa'aaoga.
3. O upu tatala e le fa'amutaina lona aogā.
4. E le i suia upu tatala mo le silia ma le 90 aso.
5. Sa maitauina ni ese'esega a o fa'atino le iloiloga i le usita'ia o le FK(20)20.
6. Faatuai ona lipotia o tulaga fa'aletonu fa'aletonu i le Matagaluega o Tupe.

3.31 Matagaluega o Galuega, Felauaiga ma Atinae Tetele i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022.

1. O totogi mo le aufaigaluega sa so'ona totogiina.
2. O se tasi o le aufaigaluega sa ia maua totogi mai le Matagaluega faapea le Pulega o le Malae Vaalele.
3. Vaivaiga sa faamauina i aseta tumau a le Matagaluega.
4. E le i usita'ia Tulafono mo le Fa'aogaina o Taavale 2015.
5. Leai ni inisiua o ta'avale a le Matagaluega.

3.32 Ofisa a le Loia Sili i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021.

1. Eseesega i faamaumauga o livi i le api saini ma fa'amaumauga i luga o pepa livi.
2. Faatuai i le faamautuina o le lipoti faaletausaga ma le fuafuaga autasi.
3. O aseta sa fa'amauina a o le i o'o i le 2017 o lo'o i ai pea i le resitala o aseta.
4. E le i faafouina faamatalaga auiliili e pei o le teuoloa o aseta.
5. Sa matauina foi o nisi o aseta tuai e aunoa ma se faailoga ua toe faailogaina i numera fou mo aseta.
6. O le numera faailo muamua (1) i le faailoga autu o galuega faatino sa faamaonia i le Tala Faatatau o le Tupe, e le i lipotia i le lipoti fa'aletausaga a le Ofisa mo le TF20/21.

7. Inconsistent results of KPIs reported in the Full Year Review and Annual Report

3.33 Office of the Attorney General for the financial year ended 30 June 2022

1. Non-Compliance with Section 110 of the PFMA 2001 of preparing annual reports
2. Impact of vacant positions not occupied
3. There was no proper estimate of government costs with cases managed by the AG Office
4. Capacity Building of staff within the Office
5. Vital details to be capture in the Irregularity Register
6. There was no agreement for the Office recurring services
7. Concerns over Physical Security of IT Infrastructure
8. Windows – Passwords Unchanged for more than 90 Days

3.34 Office of the Clerk of the Legislative Assembly for the financial year ended 30 June 2021

1. There were delays in Finalising Annual Reports and Corporate Plans
2. The revenue target for three consecutive financial years were underachieved
3. There was no review of budget for the Office utilities expenses
4. The office is required to conduct Revenue reconciliation
5. There was an absence of Contract between the Office and the Supplier
6. Compliances with the Treasury Instruction procurement system
7. The information required for processing of payments was incomplete
8. Monitoring of Write-off items and managing of the OCLA Building
9. There were Outstanding Accounts Receivables of the Office
10. Poor management of personal files
11. Inconsistent results of the KPIs in the Office's Annual Review and Annual Report
12. Insufficient documentation to support achievement of targets
13. The KPI wording needs to be reviewed as some are not specific and up to date to be measurable
14. The evidence for the implementation of FKs was unavailable

7. O taunuuga o faailoga autu o galuega faatino sa lipotia i le iloiloga mo le faaiu ai o le tausaga faaletupe faapea le lipoti faaletausaga, e le o faatumauina.

3.33 Ofisa a le Loia Sili i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022.

1. Lē usitaia o le Vaega 110 o le Puleaina o Tupe a le Malo 2001 mo le tapenaina o lipoti faaletausaga.
2. Aafiaga o avanoa faigaluega e le i fa'atumuina.
3. Lē fuafuaina lelei o tupe alu o le Malo ma mataupu e mataituina e le Ofisa o le Loia Sili.
4. Fausiaina o le tomai ma le agavaa faalotoifale.
5. E tatau ona faamauina faamatalaga tāua i le resitala o lipoti mo tulaga faaletonu.
6. Leai se maliega mo auaunaga fai soo a le Ofisa.
7. Popolega i le saogalemu ma le puipuiga fa'aletino o le atina'e faatekonolosi.
8. Faamalama mo upega tafailagi – E le i suia upu faataga mo le silia i le 90 aso.

3.34 Ofisa o le Failautusi o le Fono Aoao Faitulafono i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021.

1. Fa'atuai i le fa'amautuina o lipoti faaletausaga ma fuafuaga autasi.
2. E le i ausia taulaiga o tupe maua mo le tolu tausaga faaletupe soso'o.
3. Iloiloga o vaegatupe mo tupe faaalu a le Ofisa.
4. E mo'omia ona faatinoina ni auiliiliga faatusatusa mo tupe maua.
5. Leai se feagaiga i le va o le Ofisa ma le faleoloa.
6. Usitaia o le faagsologa o faatauga e pei ona folasia i le Fa'atonutonuga tau tupe a le Malo.
7. E le o atoatoa faamatalaga moomia mo le faasologa o tupe totogi.
8. Mataituina o oloa ua tusi esea ma le puleaina o le Fale a le Ofisa.
9. Aitalafu tuua e le i totogiina e tagata aitalafu a le Ofisa.
10. Mataituina o faila patino i le aufaigaluega.
11. Taunuuga e le o talafeagai mo faailoga autu o galuega faatino i le Iloiloga Faaletausaga ma le Lipoti Faaletausaga a le Ofisa.
12. E le lava faamatalaga e lagolago ai le ausiaina o taulaiga.
13. E moomia ona toe Iloilo ma faafouina faaupuga mo faailoga autu o galuega faatino ina ia manino atoatoa.
14. E le i saunia ni faamaoniga mo le faatinoina o Faatonuga a le Kapeneta.

3.35 Office of the Clerk of the Legislative Assembly for the financial year ended 30 June 2022

1. Value of assets to be review by the Office
2. Need for proper monitoring budget for the Office administration expenses
3. Vital details needs to be captured in the Irregularity Register
4. The office used only one supplier for catering purposes
5. Managing of staff long service leaves and contract payout benefits
6. There was no formally approved ICT Strategy Plan
7. There was no ICT Security Policy and Procedures
8. Backup and Recovery Capabilities
9. The ICT Asset and Software License Register not properly maintained
10. The existing servers were not working for at least 4 months
11. There was no proper co-ordination between ICT Unit and other existing divisions.
12. The office needed to have a backup Internet Service Provider (ISP)
13. There was lack of formal reporting on internet usage
14. There was no active network policy.
15. There were some passwords that were never changed
16. There were still existing active user accounts for employees who were no longer employed by the Office of the Clerk of the Legislative Assembly

3.36 Office of the Electoral Commissioner for the financial year ended 30 June 2021

1. There was a need to conduct training and awareness programs for the Office staff relating to its ethics and values
2. There was a risk in managing the budget for transaction on behalf of state
3. Managing utility accounts properly
4. Variances noted between Finance One Cash Ledger vs. Cash Books
5. Managing of personal files
6. Inconsistent results of the KPIs in the Office’s Annual Review by MOF and Office Annual Report 2021

3.35 Ofisa o le Failautusi o le Fono Aoao Faitulafono i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022.

1. E tatau i le Ofisa ona iloiloina tau o aseta.
2. Taua o le mataituina lelei o vaegatupe sa faamaonia i le Tala Faatatau o le Tupe mo auaunaga lautele a le Ofisa.
3. E tatau ona aofia faamatalaga tāua i le resitala o lipoti mo tulaga faaletonu.
4. Faaaogaina o se faleoloa e tasi mo faamoemoega tau meaai.
5. Mataituina o fa'amanuiaga e agavaa ai le aufaigaluega pe a leva ona tautua, pe faamutaina foi le konekarate.
6. Leai se fuafuaga fuafuaina mo le vaega o auaunaga faatekonolosi sa faamaonia aloaia.
7. Faiga faavae ma taiala mo le puipuiga o nei auaunaga faatekonolosi.
8. Faaleoleo tatau ai ma le toe fa'aleleia.
9. E le o tausia lelei le resitala o aaseta ma le laisene o le polokalama fa'aaogaina.
10. O masini o loo i ai e le i aogā mo le itiiti ifo ma le 4 masina.
11. Lē lelei le galulue so'oso'o tauau tatau ai i le va o auaunaga faatekonolosi ma isi vaega o lo'o i ai nei faalotoifale.
12. Mo'omia le i ai o se faaleoleo mo le faaolaina o le initaneti.
13. Leai ni lipoti aloaia e fa'atatau i le faaaogaina o le initaneti.
14. E le o i ai se tulafono mo upega fesootai o lo'o aogā mo le faamaoniaga.
15. O upu faataga e le suia lava.
16. O le aufaigaluega e le o toe faafaigaluegaina e le Ofisa a o lo'o i ai pea a latou tusi tatala.

3.36 Ofisa o le Komesina o Faigapalota i le faaiuna o le Tausaga Faaletupe 30 Iuni 2021.

1. Moomia ni a'oa'oga ma polokalame fa'alauiloa mo le aufaigaluega a le Ofisa e faatatau i ona mataupu faavae ma tulaga faatauaina.
2. Tulaga lamatia i le mataituina o vaegatupe e Avea ai ma Sui o le Malo.
3. Puleaina lelei o aitalafu mo auaunaga faapitoa.
4. Eseesega na matauina i faamaumauga o faamatalaga tau tupe i le Polokalame o Tupe a le Malo ma tulaga lamatia o le faaogaina o tusi tupe.
5. Mataituina o faila patino i le aufaigaluega.
6. Taunuuga e lē tutusa mo faailoga autu o galuega faatino i le Iloiloga Faaletausaga a le Ofisa e ala i le Lipoti Faaletausaga a le Matagaluega o Tupe ma le Ofisa 2021.

3.37 Office of the Electoral Commissioner for the financial year ended 30 June 2022

1. Office to review its fixed assets value recognized in the Public Accounts
2. The ICT Assets and Software License Register not properly maintained
3. Importance of having an Information Communication Technology Strategy Plan
4. Improvement needed with the monitoring of the Internet usage and IT devices
5. Lack of formal reporting on Internet Usage
6. There were passwords that never expired and exceeded required 42 days password age
7. There were accounts created but never used

3.38 Office of the Ombudsman for the financial year ended 30 June 2021

1. Incorrect recording of leave
2. Unrecorded leave
3. Project completed but still active on the system

3.39 Office of the Ombudsman for the financial year ended 30 June 2022

1. No IT Disaster Recovery Plan
2. Unsecured server room
3. User passwords not regularly changed
4. Non-Compliance with the requirement of Section 10 of the PFMA 2001

3.40 Public Service Commission for the financial year ended 30 June 2021

1. Underutilization of Budgeted Expenditure
2. Unresolved Irregularity Reports

3.41 Public Service Commission for the financial year ended 30 June 2022

1. There was a salary overpayment
2. There were concerns over Physical Security
3. There were passwords that remained unchanged for more than 90 days
4. There were passwords that never expired
5. There were user accounts created but never used

3.37 Ofisa o le Komesina o Faigapalota i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022.

1. Sa fautuina le Ofisa ina ia iloilo le tau o aseta tumau ua aloaia i le Faamatalaga o Tupe a le Malo.
2. E le o tausia lelei aseta ma resitala o laisene mo le polokalame faakomepiuta.
3. Tāua o le i ai o se fuafuaga mo Faamatalaga tau Tekonolosi mo Fesootaiga.
4. Moomia le faaleleia i le mataituina o le faaaogaina o le Initaneti ma masini faatekonolosi.
5. Leai se lipoti aloaia e uiga i le faaaogaina o le initaneti.
6. O upu fa'ataga e le i uma le aogā i le sili atu ma le 42 aso faatulagaina mo le fa'aaogaina.
7. O tusi tatala sa fa'atuina ae e lei fa'aaogaina lava.

3.38 Komesina o le Sulufaiga i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021.

1. Lē sao le faamauina o livi
2. Sa iai ni livi e lei faamauina
3. O poloketi ua maea ae o loo faagaioia pea I luga o le Polokalame o Tupe a le Malo

3.39 Komesina o le Sulufaiga i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022.

1. Leai se fuafuaga manino mo le auaunaga faatekonolosi mo le toe faaleleia o ni tulaga pe a alia'e ni faalavelave.
2. E le i faamautuina o le potu masini autu.
3. O upu faataga e le faia ma suia.
4. E le i usitaia le Vaega 10 o le Puleaina o Tupe a le Malo 2001 e pei ona mo'omia.

3.40 Komisi o Galuega a le Malo i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021.

1. E le i mae'a ona faaaogaina vaegatupe mo tupe alu sa faamaonia I le Tala Faatatau o le Tupe.
2. Lipoti o tulaga fa'aletonu e le i foia.

3.41 Komisi o Galuega a le Malo i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022.

1. O totogi a le aufaigaluega sa so'ona totogiina.
2. Popolega i puipuiga faaletino.
3. O upu faataga e le i suia lava i le ova ma le 90 aso.
4. O upu faataga e lē muta le aogā.
5. O tusi tatala sa fa'atuina ae peitai e le i fa'aogaina lava.

3.42 Samoa Bureau of Statistics for the financial year ended 30 June 2021

1. Underachieved revenue target
2. Underutilized budget expenditure
3. Incomplete usage of Receipt Books
4. Lack of Revenue Reconciliation and improper monitoring of Cash Books
5. Cash books were imcomplete
6. There were weaknesses in the monitoring of fixed assets

3.43 Samoa Bureau of Statistics for the financial year ended 30 June 2022

1. There were variances in revenue collection from Cash Book and Finance One
2. There was inadequate record of the accountable forms held by the Bureau
3. The Bureau did not conduct any assets reconciliation
4. There was an inconsistency between the Bureau Vehicle Register and Finance One Register
5. A vehicle was garaged at the mechanic for a long period of time
6. There was a delay in reporting Irregularities to the Ministry of Finance
7. Non-compliance with the requirement of Section 110 of the PFMA 2001

3.44 Samoa Law Reform Commission for the financial year ended 30 June 2021

1. There was absence of designated room for the server
2. The Commission did not have an IT Disaster Recovery Plan
3. There was no IT Strategy Plan

3.45 Samoa Law Reform Commission for the financial year ended 30 June 2022

1. There were assets with imprecise asset description
2. There were assets written off without the write off date
3. An asset custodian who no longer works at the SLRC had one hundred and seventy three (173) active assets listed under his/her supervision
4. 28% of the total number of assets (531) on the register as at 11th October 2022 are write off assets from 2014 up to May 2022, with the total value of $100,445 tala.
5. Non-Compliance with the requirements of Section 9(2)(b) of the Law Reform Act 2008.
6. There were write off assets located in the office
7. There were still remaining funds for projects

3.42 Ofisa o Fuainumera Faamaumauina i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021

1. E le i ausia taulaiga o tupe maua.
2. E le i mae'a ona fa'aogaina vaegatupe mo tupe faaalu.
3. O tusi lisiti e lē mae'ae'a lelei ona fa'aoga.
4. Leai o se auiliiliga faatusatusa o tupe maua ma le lē talafeagai o le mataituina o tusi tupe.
5. Tusi tupe e lē atoatoa.
6. Vaivaiga i le mataituina o aseta tumau.

3.43 Ofisa o Fuainumera Faamaumauina i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022.

1. Eseesega i le aoina mai o tupe maua mai le tusi tupe ma le Polokalame o Tupe a le Malo.
2. Lē lava faamaumauga o pepa faatumu e tali atu ai o loo umia e le Ofisa.
3. Leai se auiliiliga faatusatusa o aseta sa fa'atautaia e le Ofisa.
4. Resitala o taavale a le Ofisa e le o tutusa ma le resitala i le Polokalame o Tupe a le Malo.
5. Taavale sa fa'atuina i le fale taavale o le inisinia mo se taimi umi.
6. Faatuai ona lipotia o tulaga faaletonu i le Matagaluega o Tupe.
7. Lē usitaia o tulaga mo'omia e pei ona faamauina i le Vaega 110 o le Puleaina o Tupe a le Malo 2001

3.44 Komisi o le toe Fuataiga o Tulafono i le faaiuina o le Tausaga Faaletupe 30 Iuni 2021.

1. Leai se potu atofaina mo masini autu.
2. Leai se fuafuaga mo le toe faaleleia o ni faamatalaga tau tekonolosi i le tulai mai ai o ni faalavelave.
3. Leai se fuafuaga autasi a le auaunaga tau tekonolosi.

3.45 Komisi o le toe Fuataiga o Tulafono i le faaiuina o le Tausaga Faaletupe 30 Iuni 2022.

1. Aseta e i ai faamatalaga tau aseta e le i fa'amaonia.
2. O aseta tusi esea e le o i ai ni aso e tusi esea ai.
3. E 173 aseta o lo'o fa'aogaina, ma o le teuoloa o nei aseta e le o toe faafaigaluegaina e le Komisi.
4. E 28% o le aofaiga atoa o aseta (531) i luga o le resitala i le aso 11 Oketopa 2022 e mo aseta ua tusi esea mai le 2014 e oo atu ia Me 2022, ma le tau aofai e tusa ma le $100,445 tala.
5. Lē usita'ia o aiaiga o le Vaega 9(2)(b) o le Tulafono a le Komisi o toe Fuataiga o Tulafono 2008.
6. O aseta sa tusi esea ae o lo'o i ai pea i totonu o le Ofisa
7. Vaegatupe totoe mo poloketi.

4. PUBLIC BODIES

4.1 Central Bank of Samoa for the financial year ended 30 June 2020

We have no issues to report to management

4.2 Development Bank of Samoa for the financial year ended 30 June 2021

1. DBS was slow to follow up on clients with overdue loans which has led to increasing arrears.
2. DBS had an estimated $20,000 in unidentified bank transfers in their sundry accounts and this led to loan accounts being in arrears.
3. The receipts were not properly coded, leading to difficulties in reconciling them to the lodgement book.
4. An error occurred in the banking process when a receipt for a $250 cheque was not included in the corresponding banking, leading to a cash shortfall for a payee.
5. The leave cards of some employees were not properly updated, resulting in inaccurate leave balances.

4.3 Development Bank of Samoa for the financial year ended 30 June 2022

The insurance policy for the Bank's vehicles expired in June 2021, leaving the bank at risk for a year

4.4 Gambling Control Authority for the financial year ended 30 June 2021

1. SSLA VAGST returns from May 2018 up till date are yet to be lodged to the Ministry for Revenue (Commissioner).
2. Audit observed that Black Sand Casino (BSC) has yet to lodge financial statements and audited accounts to the Authority for three consecutive years FY19, FY20 and FY21
3. Audit noted that the BSC Licensee requested in 2020, for write-off of its outstanding GGR, License fee for 2020 and waiver of penalty interest.
4. Audit observed during testing of Payments, that there was an overpayment of $327.36 being paid to the HR Manager for carrying out the Assistant Chief Executive duties from January to March 2020.
5. Audit observed some deficiencies in regards to TOIL payout during the pertaining audited period.
6. Audit noted during testing of payments in the audited period, that there was a bonus being paid out to an employee in 31st August 2020, which was not subject to tax.
7. There has been no revenue received from a Licensee during the whole financial year

4 FAALAPOTOPOTOGA A LE MALO

4.1 Faletupe Tutotonu o Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

E leai ni a matou mataupu e lipoti atu i le pulega

4.2 Faletupe o Atinae a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. Sa tuai ona tulitatao e le Faletupe o Atinae a Samoa tagata o lo'o iai nonogatupe i le faletupe, ua ala ai ona faatupulaia ai aitalafu.
2. E tusa ma le $20,000 tupe a le Faletupe o Atinae a Samoa o lo o i totonu o le faletupe e le o mafai ona faamautinoaina, ma mafua ai ona tuai nisi o nonogatupe.
3. E le'i sa'o le fa'ailogaina o lisiti, ma ua faigata ai ona fa'afetaui i latou ma le tusi o teugatupe.
4. O se mea sese na tulai mai i le faiga o teugatupe, ina ua le aofia se lisiti e $250 i le teugatupe i le faletupe, ma mafua ai ona faaletonu se tinoitupe mo le tagata totogi.
5. E le'i fa'afou lelei pepa o livi a nisi o tagata faigaluega, ma mafua ai ona le sa'o le paleni o aso malolo.

4.3 Faletupe o Atinae a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2022

O le inisiua mo taavale a le Faletupe na faamutaina ia Iuni 2021, ma tuua ai le Faletupe i se tulaga lamatia mo le tausaga.

4.4 Pulega o Taaloga Faitupe mo le tausaga fa'aletupe fa'ai'uina 30 Iuni 2021

1. SSLA VAGST fa'afo'i mai ia Me 2018 e o'o mai i le taimi o le suegatusi e le'i tu'uina atu i le Matagaluega o Tupe Maua (Komesina).
2. Na matauina e le Su'etusi e le'i tu'uina atu e le Black Sand Casino fa'amatalaga tau tupe ma fa'amatalaga su'etusi i le Pulega mo le tolu tausaga sosoo FY 19, FY20 ma FY21
3. Na matauina e le Su'etusi na talosagaina e le Black Sand Casino (BSC) i le 2020, mo le soloia o le GGR o lo'o totoe, totogifuapauina o le Laisene mo le 2020 ma le fa'ate'aina o tului fa'asalaga.
4. Na matauina e le Su’etusi i le taimi o su’esu’ega o Totogi, e $327.36 le ova totogi o lo o totogi atu i le HR Manager mo le fa’atinoina o tiute lagolago mai le Pule Sili mai ia Ianuari e o’o ia Mati 2020.
5. Sa maitauina e le Su'etusi ni faaletonu i le totogiina o le TOIL i le vaitaimi o le su'egatusi.
6. Na matauina e le Su’etusi i le taimi o le su’ega o tupe totogi i le vaitaimi na su’etusi, sa i ai se ponesi na totogi atu i se tagata faigaluega i le aso 31 o Aukuso 2020, e le’i noatia i lafoga.
7. E le'i maua mai se tupe maua mai se Tagata e ona Laisene i le tausaga fa'aletupe atoa

8. Audit observed during testing of Payroll leave entitlements that the ACEO Finance during his tenure and contract before termination overused his leave privileges during the financial year ending 30 June 2021, yet he wasn't entitled.
9. Amount of "prize claimed" written on the banking sheet do not agree with the total pull tab supporting documents provided.
10. Our asset sighting in Savaii showed there were some items there which belonged to the Authority but were not accounted for in the fixed asset register.
11. Audit observed during testing of Gaming licenses issued during the audited period that many licensees struggled to comply with submitted Statement of Receipts of Payments as stipulated in the Gaming Control Act 2017 Section 41 (I) and (3).

4.5 Gambling Control Authority for the financial year ended 30 June 2022

1. Black Sand Casino has failed to submit audited financial statements for four consecutive years, violating the Casino and Gambling Act.
2. Many gaming licensees submitted incomplete or unclear financial statements, violating the Gaming Control Act.
3. Black Sand Casino owes the Authority a substantial amount in unpaid fees.
4. An audit found that a scholarship was awarded to an applicant with an incomplete application.
5. An employee stole $22,778 from the Authority and the Authority is pursuing legal action to recover the funds.
6. The Authority has an outstanding VAGST credit with the Ministry of Finance.
7. An audit found that a non-functioning UPS asset was still recorded on the fixed asset register.

4.6 Land Transport Authority Interim and Final Audit for the financial year ended 30 June 2022

1. There is a disagreement about the legality of payments made for capital works projects.
2. The audit found delays in banking receipts during the audited period.
3. The audit found discrepancies between the Authority's lodgement books and receipt books.
4. The audit found the Authority's accounting manual wasn't updated for current operations.
5. The audit found the Authority wasn't withholding taxes on some payments, which violates the Income Tax Act.

8. I le taimi o le su’ega o aso malolo totogi, na iloa ai le tele atu o livi na fa’aaoga e le Ofisa Sili Lagolago o Tupe nai loo livi ua fa’atagaina ai o ia i le tausaga fa’aletupe e fa’ai’u ia Iuni 30, 2021, e ui lava elei agavaa ai o ia.
9. O aofai o "fa'ailoga ua maua" o lo'o tusia i luga ole pepa fa'atupe e le tutusa ma le aofa'i o pepa fa'amauina o lo'o tu'uina atu.
10. O le matou asiasiga o aseta i Savaii na fa'aalia ai e iai nisi o aseta o lo'o iai a le Pulega ae e le'i fa'amauina i le tusi resitala o aseta tumau.
11. Sa matauina i le suegatusi i le taimi o le su'ega o laisene Ta'aloga na tu'uina atu i le vaitaimi su'etusi e to'atele tagata laiseneina na faafaigata le usita'ia o Fa'amatalaga o Tupe Totogi na tu'uina atu e pei ona fa'ata'atia mai i le Tulafono e Pulea Ta'aloga 2017 Vaega 41 (I) ma le (3).

4.5 Pulega o Taaloga Faitupe mo le tausaga faaletupe na faaiuina i le aso 30 Iuni 2022

1. Ua le mafai e le Black Sand Casino ona tu'uina atu fa'amatalaga tau tupe su'etusi mo le fa tausaga soso'o, ua solia ai le Tulafono o Kasino ma Taaloga Faitupe.
2. O le tele o kamupani laiseneina ta'aloga na tu'uina atu fa'amatalaga tau tupe e le'i atoatoa pe le manino, ua solia ai le Tulafono o le Pulea Ta'aloga.
3. O le Black Sand Casino o lo'o nofo aitalafu i le Pulega le tele o pili e le'i totogiina.
4. Na maua i le su'egatusi o se sikolasipi na tuuina atu i se tagata talosaga e le'i atoatoa lana talosaga.
5. Na gaoia e se tagata faigaluega le $22,778 mai le Pulega ma o lo o faia e le Pulega se tagi faaletulafono e toe maua mai ai lea tupe.
6. O lo'o i ai i le Pulega se fa'aaitalafu o le lafoga mo oloa ma auaunaga i le Matagaluega o Tupe.
7. Na maua e se su'etusi ose aseta UPS e le o faaaogaina o lo'o fa'amaumau peas ile tusi resitala o aseta tumau.

4.6 Su'etusi Muamua ma le Su'etusi Fa'ai'u a le Pulega o Fela'uaiga i le Laueleele mo le tausaga fa'aletupe fa'ai'u i le aso 30 Iuni 2022

1. O lo'o i ai se feeseeseaiga e uiga i le fa'atulafonoina o totogi na faia mo galuega tetele.
2. Na maua e le su'etusi le tuai ona faarisitiina o teugatupe i le vaitaimi su'etusi.
3. Na maua e le su'etusi ni eseesega i le va o tusi teuga tupe a le Pulega ma tusi lisiti.
4. Na maua e le su'etusi Tusi Taiala a le Pulega e le'i fa'afouina mo galuega o lo'o iai nei.
5. Na maua e le su'etusi e le o taofia e le Pulega lafoga i luga o nisi o tupe totogi, e soli ai le Tulafono o Lafoga o Tupe Maua.

6. The Authority made purchases without following the proper procedures.
7. A former employee hasn't returned a government laptop with important software.
8. An audit found a disagreement on a debt owed by SWA

4.7 Office of the Regulator for the financial year ended 30 June 2021

1. The office lacks clear governance and oversight
2. The office wasn't following the proper international accounting standards for outstanding payments
3. Outstanding VAGST payments that need to be verified.
4. The office wasn't following proper procedures for checking their financial work.
5. The government office was paying staff for meals and taxis when attending virtual training programs outside of work hours.
6. There are some very old debts owed by businesses, some dating back to 2015.
7. Staff personal development programs were funded with official funds without formal agreements or PSC endorsement.
8. Pre-approved items retained by the office after paying wharfage and customs were not registered as assets.
9. Official funds were used to finance prizes for PSC Day 2021 celebrations, which should have been covered by the office social fund.

4.8 Public Trust Office for the financial year ended 30 June 2021

1. Prior audits highlighted unchanged aged unclaimed funds totaling $447,726 tala, prompting a recommendation for review and action.

4.9 Samoa Airport Authority for the financial year ended 30 June 2021

1. The internal auditor's involvement in reviewing and stamping payment vouchers before release creates a conflict of interest.
2. The audit identified the use of outdated MYOB accounting software (version 19.5), posing security and efficiency risks.
3. The lack of documented independent review of bank reconciliations, performed by the principal finance officer who also handles routine accounting functions, creates a self-review threat.

6. Sa faia e le Faalapotopotoga ni faatauga e aunoa ma le mulimulitaia o taualumaga tatau.
7. E le'i toe fa'afo'i atu e se tagata faigaluega muamua se komepiuta feavea'i a le malo ma polokalama taua.
8. Na maua e se su'etusi se feeseeseaiga i se aitalafu o lo o nofo aitalafu ai le SWA

4.7 Ofisa o le Pule Faatonu mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. E leai ni tulafono faavae ma vaavaaiga mamao a le ofisa.
2. E le'i mulimulita'i le ofisa i tulaga tatau fa'ava-o-malo mo tupe totogi
3. Tuai ona totogiina ole lafoga mo oloa ma auaunaga
4. E le'i mulimulita'i le ofisa i faiga tonu mo le siakiina oa latou galuega ile faatinoina o tupe.
5. Sa totogi e le ofisa o le malo le aufaigaluega mo taumafataga ma taxi pe a auai i polokalame faaleaoaoga i fafo atu o itula faigaluega.
6. O lo'o iai nisi o aitalafu tuai o lo'o nofo aitalafu ai pisinisi, o nisi na amata mai i le 2015.
7. O polokalame tau atinae a le aufaigaluega sa faatupeina i tupe aloa'ia e aunoa ma ni maliega aloaia poo se faamaoniga a le PSC.
8. O mea na mua'i fa'amaonia na taofia e le Ofisa ina ua uma ona totogi le uafu ma le tiute e le'i resitalaina o ni aseta.
9. Na fa'aaoga aloaia tupe e faatupe ai fa'ailoga mo le fa'amanatuga o le PSC Day 2021, lea sa tatau ona fa'atupeina i tupe a le ofisa.

4.8 Ofisa Tausi Mavaega a le Malo mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. Na fa'ailoa mai i su'esu'ega muamua o lo'o iai pea tupe tuua e le'i tapaina e $447,726 tala, ma o'o atu ai i se tulaga e fautuaina mo le toe iloiloina ma le faia o se tulaga faatatau.

4.9 Pulega o Malae Vaalele a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. O le galuega a le suetusi i totonu o le iloiloina ma le fa'amaonia o pepa totogi a'o le'i fa'amatu'u e ta'ita'iina atu ai i se tulaga o fesootaiga vavalalata.
2. Na maua e le su'etusi o lo'o fa'aaogaina polokalama fa'akomepiuta MYOB ua tuai (version 19.5), ma ole a le malu puipuia ai le faatinoga o galuega
3. O le leai o ni iloiloga tuto'atasi o fa'amaumauina i faatusausaga auiliili a le faletupe, e fa'atautaia e le ofisa sinia o tupe o ia fo'i na te fa'afoeina galuega masani faatausi tusi masani, e fa'atupu ai se fa'amata'u o le iloiloga a le tagata lava ia.

4. MYOB user passwords are not regularly changed, increasing the risk of cyberattacks due to weak password security.
5. Payroll costs exceeded the budget by $260,095 tala ($5,360,095 actual vs. $5,100,000 budgeted
6. VAGST returns are filed late, resulting in late lodgement fees
7. Errors were found in the manually maintained depreciation register, resulting in miscalculations of depreciation expense.
8. Accounting and procedure manuals (SOPs) are outdated (approximately 10 years old) and need updating to reflect current accounting and internal control practices.

4.10 Samoa Airport Authority for the financial year ended 30 June 2022

1. Payroll accruals were not booked from July 2021 to January 2022, understating liabilities and impacting financial reporting accuracy.
2. Auditors discussed the need for additional impairment on the MBMRS Investment with management.

4.11 Samoa Fire and Emergency Services Authority for the financial year ended 30 June 2021

1. Weaknesses were identified in the accounts payable function, including disputed amounts, incorrect postings, VAGST recognition issues, and a lack of regular reconciliations.
2. Prior year accruals were not reversed, and current accruals (including payroll and utilities) were not recognized, indicating weak controls.
3. MYOB backups are ineffective due to insufficient controls, risking crucial financial data loss and hindering operational, compliance, and reporting objectives.
4. Audits identified approvals exceeding authority limits and missing required quotes.
5. Fuel advance payments were incorrectly posted as expenses, overstating the Authority's expenditures.
6. Discrepancies were found in budget reports sent to MPE, including missing actuals, inconsistent tax treatment, incorrect recording of part payments, and overstated expenditures.
7. On-call allowances were incorrectly paid as overtime for activities like report completion and decorations, violating policy and tax regulations.
8. On-call allowances were misused as overtime pay for non-emergency tasks, violating policy and tax regulations.
9. Employee personal files lacked updated information, including bank account changes, renewed contracts, and salary increases.

4. Leai se faafouina o upu faamau faaailoga mo le MYOB, lea e ono afaina ai ni tulaga o cybeattacks e mafua mai i le le talafeagaia o upu faamaufaailoga
5. O tupe faaalu totogi na sili atu i le tala o le tupe i le 260,095 tala, (e $5,360,095 le aofa'i pe a faatusatusa i le $5,100,000).
6. Sa tuai ona fa'aulu fa'amatalaga VAGST, ma mafua ai ona iai totogi faaopopo
7. Na maua ni mea sese i le tusi resitala o le fa'aitiitiga a le lima, ma mafua ai ona sese le fa'atatauina o tupe fa'aalu.
8. Tusi ma taualumaga (SOPs) ua tuai (pe tusa ma le 10 tausaga le matutua) ma e mana'omia le toe fa'afouina ina ia atagia ai faiga fa'akomepiuta ma fa'alotoifale.

4.10 Pulega o Malae Vaalele a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. E le'i fa'amauina fa'aputuga o totogi mai ia Iulai 2021 ia Ianuari 2022, fa'aitiitia ai noataga ma a'afia ai le sa'o o lipoti tau tupe.
2. Na fa'atalanoaina e Su'etusi le mana'omia o le fa'aopoopoina o fa'aletonu ile teugatupe a le MBMRS ma le pulega.

4.11 Pulega o Tineimu ma Faalavelave Tutupu Faafuasei a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. O fa'afitauli na fa'ailoaina ile fa'agaioiga o tupe totogi, e aofia ai le aofa'i o fe'ese'esea'iga, sese faamaumauga, mea sese ole fa'ailoaina o le VAGST, ma lē faatinoina o ni auili'iliga faatusatusa.
2. O tupe fa'asili mai le tausaga talu ai e le'i toe suia, ae o tupe fa'asili o lo'o i ai nei (e pei o totogi ma mea faigaluega) e le'i fa'amauina, e atagia mai ai le vaivai o faiga fa'atonutonu
3. O fa'amaumauga a le MYOB o lo'o fa'aletonu ona o le le lelei o faiga faavae, fa'aletonu fa'amatalaga taua tau tupe e ono lamatia ai faagaioiga, tausisia, ma le fa'asalalauina o sini autu.
4. Na maua e su'etusi o nisi o fa'atagaga ua ova atu ma tulafono fa'atulafonoina ma e mana'omia ni fa'amatalaga o lo'o misi.
5. Sa sese le fa'amauina o tupe fa'aalu muamua o suau'u, ma foliga mai ai e maualuga atu tupe fa'aalu a le Pulega nai lo le mea moni.
6. O lipoti o le tala o le tupe na auina atu i le MPE sa i ai faafitauli, e pei o le misi o faamaumauga moni, le fetaui o lafoga, sese le faamaumauina o vaega tupe totogi, ma le faateleina o tupe faaalu.
7. Na sese le totogiina o alauni i luga o le telefoni e pei o ovataimi mo galuega i le faamaeaina o lipoti ma teuteuga, lea e le tusa ai ma faiga faavae ma tulafono o lafoga.
8. O alauni mo auaunaga tali atui faalavelave na fa'aaoga sese e avea ma totogi ovataimi mo galuega e le o fa'alavelave fa'afuase'i, soli tulafono ma tulafono tau lafoga.
9. O faila a le tagata faigaluega na leai ni fa'amatalaga fa'afouina, e pei o suiga i teugatupe i le faletupe, fa'afouina konekarate, ma si'itaga o totogi.

10. Payroll leave records were not accurately updated to reflect leave taken by employees, with discrepancies between attendance books, leave forms, and leave cards.
11. The MYOB accounting system (version 2016) is outdated, with limited users, weak security (no multi-factor authentication or audit trails), and poor reporting capabilities.
12. Posting errors were identified, including incorrect reversals of accrued interest, misclassification of gains on asset sales, and improper expensing of previously provided long service leave.

4.12 Samoa Fire and Emergency Services Authority for the financial year ended 30 June 2022

1. The accounts' payable function needs to be reviewed to strengthen internal controls and accounting processes.
2. The fixed assets register is inaccurately prepared and closing balance does not agree to the general ledger
3. Prior year accruals not reversed and current accruals not recognized
4. Mis-posting of Expense and Revenue transactions
5. Poor review of postings by Management, where wrong descriptions of a payment voucher is incorrectly posted as another client.
6. Transactionswith different nature have been posted together in one account while there is available account on the chart of account.
7. GST not properly reconciled by the client
8. Incorrectness of disclosure notes on financial statement, and inappropriate allocation & classification of accounts on Financials.
9. We noted variances in the VAGST returns for the output tax versus the lodgement and draft financial statement
10. Depreciation calculations are not properly prepared
11. Fixed Asset Registered not properly recognized and maintained

4.13 Samoa Housing Corporation for the financial year ended 30 June 2021

1. Signed cheques for loan disbursements that are not collected by customers on the day are stored overnight in the cashier's office.
2. The Senior Finance Officer and Finance Data Officer can modify the hourly rate for employees on the payroll application software (SmoothPay) as they have access to the payroll Masterfile data through their user level access.

10. E le'i toe fa'afouina fa'amaumauga o aso livi o totogi e fa'aalia ai livi na ave e tagata faigaluega, ma mafua ai le 'ese'esega i le va o tusi o le auai, pepa o livi, ma pepa o livi.
11. O le polokalama tau tupe (MYOB) ua tuai, e fa'atapula'aina tagata fa'aoga, vaivai le saogalemu (leai se fa'amaoniga po'o auala faasuetusi), ma le le lelei o lipoti.
12. Na maua ni mea sese i luga o le lafoina, e aofia ai le sese o le fesuiai o tului faatupulaia, faavasega sese o tupe maua mai le faatauina atu o aseta, ma le le sa'o o tupe faaalu o aso malolo umi ua uma ona tuuina atu.

4.12 Pulega o Tineimu ma Faalavelave Tutupu Faafuasei mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. E mana'omia ona toe iloilo le galuega tauave o tupe totogi ina ia fa'amalosia ai faiga faavae ma faagasologa o taiala faatausi tusi.
2. O le tusi resitala o aseta tumau e le sa'o ona saunia ma le paleni fa'ai'u e le fetaui i le tusi lautele o faamaumauga.
3. E le'i toe fesuia'i tupe fa'asili o le tausaga ua tuana'i ma tupe fa'atupu i le taimi nei e le'o fa'ailoaina
4. Sese o faamaumauga o feuiaiga o Tupe Maua ma Tupe Maua
5. Le lelei le iloiloina o fa'asalalauga a le Pulega, pe a sese fa'amatalaga o se pepa totogi o lo'o tu'u sese o se isi tagata fa'atau.
6. O fefa'atauaiga e iai uiga 'ese'ese ua tuu fa'atasi i totonu o le teugatupe e tasi a'o iai fa'amatalaga avanoa i luga o le siata o teugatupe.
7. E mana'omia ona fa'amalamalama lelei le GST i tagata fa'atau.
8. O le sa'o o fa'amatalaga tau tupe e mana'omia ona fa'amautinoa, fa'atasi ai ma le fa'asoa talafeagai ma le fa'atulagaina o fa'amaumauga tau tupe.
9. Na matou maitauina se eseesega i le lafoga toe fa'afo'i mo le lafoga o galuega fa'atusatusa i fa'amatalaga tau tupe na tu'uina atu.
10. Sesē faamaumauga o le tau faaitiitia o aoga o meatotino.
11. Resitala o Meatotino Tumau e le'o fa'amanino lelei ma tausia

4.13 Faalapotopotoga o Fale a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. O siaki ua sainia mo nonogatupe e le o aoina e tagata fai aitalafu e teu i le po atoa i le ofisa o le cashier.
2. E mafai e le Ofisa Sinia o Tupe ma le Ofisa o Fa'amatalaga o Tupe ona suia le tau o tagata faigaluega i itula i totonu o le polokalame totogi (SmoothPay) ona e mafai ona latou maua le Payroll Masterfile data.

3. No documented evidence to confirm that monthly bank reconciliation is reviewed and approved.
4. The finance team & other employees have full access (or super user access) to the LMS and PRS system
5. Documentation of the review and approval of banking made before and after the lodgement process is non existent
6. Internal auditor is involved in the analysis and calculation of the provision for doubtful loans posing threats to audit independence
7. Senior Finance Officer is responsible for emailing the authorised payroll reports to the Banks for disbursement and also has access to the Smoothpay payroll application system as well as posting transactions onto MYOB.
8. On a daily basis loan data from the LMS system is transferred to MYOB via data download (from LMS) and data upload (MYOB) via a manual process i.e.: finance team personnel are involved in the data transfer.
9. Recording of loan establishment fees and loan service fees in LMS were recorded in the wrong account description i.e.: loan establishment fees were recorded against loan services fees and vice versa.
10. Posting of PAYE to the incorrect general ledger account i.e.: PAYE payments were posted to the SNPF general ledger account rather than to PAYE general ledger for only one month.
11. We noted that the ACEO is not copied in the email authority that is sent to the bank for the distribution of payroll each pay period.
12. Stationery is capitalised as part of rental property asset
13. Vender invoices are not recorded as accounts payable when received thereby potentially not capturing all expenditures and liabilities at any one time.

4.14 Samoa Housing Corporation for the financial year ended 30 June 2022

1. 11 of our selected samples Loan Samples have breached more than 70% security value for Home Loan based on the land alone and therefore not aligned with the Corporation's Loan Policy.
2. Risk of increasing numbers of General Journals entries
3. Service Fees Payment does not align with the Corporation Loan Policy

4.15 Samoa Land Corporation for the financial year ended 30 June 2020

1. Terms and conditions as per lease agreements were incorrectly implemented on the subsidiary system for lease and land debtors (LMS).
2. Lease files were not properly maintained as some did not contain the relevant lease forms and agreements.

3. E leai se faamaoniaga ole toe faatusatusaina o iloiloga o teugatupe i faletupe i masina taitasi.

4. O le vaega o tupe ma isi tagata faigaluega e le fa'atapula'aina le avanoa (po'o le fa'aogaina tele o tagata) i faiga LMS ma PRS.

5. E leai ni fa'amaumauga e fa'amaonia ai le aotelega o tupe maua e iloa ai ua uma ona siaki.

6. E aafia le suetusi i totonu i le iloiloina ma le fuafuaina o aiaiga mo nonogatupe, e ono afaina ai lo latou tutoatasi i le sueina o tusi.

7. O le Ofisa Sinia o Tupe e nafa ma le imeliina o lipoti o totogi ua faamaonia i faletupe mo le totogiina atu ma e mafai foi ona avanoa i le SmoothPay payroll system, faapea foi ma le lafoina o fefa'atauaiga i le MYOB.

8. O aso ta'itasi, o fa'amatalaga nogatupe mai le LMS system e tuu lima atu ile MYOB e ala ile la'uina mai o fa'amaumauga mai le LMS ma le fa'apipi'iina o fa'amaumauga ile MYOB, fa'atasi ai ma sui o le vaega o tupe e fa'atautaia le fesiitaiga.

9. O le fa'amauina o totogifuapauina mo le fa'avaeina o nogatupe ma totogifuapauina o auaunaga mo nonogatupe i le LMS na fa'amauina ile fa'amatalaga sese ole tala fa'atusa: o totogifuapauina mo le fa'avaeina o nogatupe na fa'amauina fa'asaga i totogifuapauina o auaunaga mo nonogatupe ma le isi itu.

10. Faaliga o le PAYE i le tusi fa'asalalau lautele e le sa'o, o lona uiga o tupe totogi a le PAYE na lafo i le tusi tupe a le SNPF nai lo le tusi fa'atonu a le PAYE mo na'o le tasi le masina.

11. Na matou maitauina e le o kopiina le Ofisa Sili Lagolago i le pulega imeli e lafo i le faletupe mo le tufatufaga o totogi i taimi taitasi totogi.

12. Vaega faatino mo mea laiti (stationeries) ua faamataitusi tetele e avea o se vaega o aseta mautotogi

13. E le'o fa'amauina fa'amatalaga tau tupe a tagata fa'atau atu pe a maua, o lona uiga e le mafai ona siaki uma tupe alu ma noataga i le taimi e tasi.

4.14 Faalapotopotoga o Fale a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. Mai fa'ata'ita'iga nogatupe na matou iloiloina, e 11 ua sili atu i le 70% o latou tau fa'amautu e fa'atatau i le fanua lava ia, e le o ogatasi ma Faiga Fa'aunegatupe a le Fa'alapotopotoga.

2. O lo'o i ai se tulaga lamatia ona o le fa'ateleina o le aofa'i o fa'amaumauga fa'asalalau lautele.

3. O totogifuapauina o auaunaga mo totogi e le fetaui ma le Faiga Faavae o Nogatupe a le Faalapotopotoga.

4.15 Faalapotopotoga o Eleele a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Tulaga ma aiaiga e tusa ai ma maliliega lisi sa le sa'o le fa'atinoina i le lala o le faiga o lisi ma fanua nofo aitalafu (LMS).

2. E le'i tausia lelei faila lisi ona o nisi e le'i iai pepa fa'atatau ma maliega.

3. Funds held on deposit is a suspense account that is used for posting of all the unidentified receipts and bank direct credits but still carries long outstanding items that have not been cleared to their respective debtor accounts.
4. The Land Receipts are posted individually into the LMS however, we could not locate or identify some receipt numbers in the LMS - Debtor Subsidiary System
5. There were market tenants of whom we had not been presented with files or presented with lease agreements.
6. It was noted during our review of employee leave that there were numerous errors with the updating of leave cards based on the actual leave applied or taken by employees.
7. The market debtors' balances on LMS system does not match the balances in the general ledger obtain from the attache accounting system.
8. In carrying out debtors' circularisation for direct third party confirmation, two debtors responded that they disagree with client records as their accounts have been settled with no outstanding balance as of 30 June 2020.
9. During our testing some accounts were incorrectly accounted for on the Attache system.
10. Review of the additional fixed assets purchased during the year highlighted errors with the values or purchase prices the fixed assets are recorded at in the fixed asset register.
11. Bank confirmation from a Bank indicated a bank account 5-141613-015 balance of $3,193.52 however, there was no corresponding bank account recorded in the general ledger.

4.16 Samoa Land Corporation for the financial year ended 30 June 2022

1. Audit has observed that from our selective sample of payment vouchers without official receipts affix to support that payment has been made to suppliers
2. Audit noted a motor vehicle purchased by Corporation within the audited period, however we did not obtain/sight cabinet approval for such motor vehicle as pursuant to government regulation
3. Review of staff personal file noted that crucial information pertaining to each employee are not filed and thus the personal files are incomplete
4. Samoa Land Corporation does not maintain an Irregularity Report system or register for easy tracking of any incidents, breached, unlawful act or accident committed by any staff involving funds, resources or any assets by the Corporation.
5. Review of Irregularity Report File noted that there are some Irregularity Report found in staff personal files are not in the Irregularity file
6. FK(19}40 on the 5th November 2019 noted that the land that should be given for a Church is 3 acres however Audit visited the land using the Lot 4, Plan 12654 map and confirmed 5 acres of land allocated to the mentioned community.

3. O tupe o lo'o teuina i luga o le teuina o se tala fa'atalitali lea e fa'aoga mo le lafoina o lisiti uma e le'i fa'ailoaina ma aitalafu tu'usa'o a le faletupe ae o lo'o fa'atumauina pea aitema ua leva ona le'i kiliaina i latou teuga tupe.
4. O lisiti o fanua o lo'o lafoina ta'ito'atasi i totonu ole polokalame faakomepiuta (Learning Management System), peita'i, e le'i mafai ona matou maua pe fa'ailoa nisi numera o lisiti i lea polokalame.
5. Sa i ai tagata mautotogi maketi e le'i tu'uina mai ia i matou ni faila pe tu'uina mai ni maliega lisi.
6. Na maitauina i le taimi o le matou iloiloga o livi a tagata faigaluega, e tele naua mea sese i le fa'afouina o pepa livi e fa'atatau i livi sa'o na talosaga pe ave e tagata faigaluega.
7. O paleni a tagata nofo aitalafu i maketi i luga o faiga LMS e le fetaui ma paleni o lo'o i totonu o le lisi o tupe maua mai le polokalame tau tupe.
8. I le fa'atinoina o le fa'asalalauga a le au nofo aitalafu mo le fa'amaonia sa'o a le isi vaega, e to'alua tagata nofo aitalafu na tali mai e le ioe i fa'amaumauga a le au faipisinisi ona ua mae'a ona fa'amauina a latou teugatupe e aunoa ma se paleni e o'o mai i le aso 30 Iuni 2020.
9. I le taimi o le matou su'egatusi, o nisi o tala na sese ona fa'amauina i luga o le polokalama.
10. Iloiloga o aseta tumau fa'aopoopo na fa'atauina i totonu o le tausaga ua fa'ailoa mai ai mea sese i tau po'o tau fa'atau o lo'o fa'amauina i le tusi resitala o aseta tumau.
11. O le fa'amaoniga a le Faletupe o lo'o fa'ailoa mai ai le paleni o le faletupe 5-141613-015 e $3,193.52 e ui i lea, e lei iai se teugatupe i le faletupe sa faamauina i tusi lautele o faamaumauga.

4.16 Faalapotopotoga o Eleele a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. Ua matauina e le Su'etusi e faapea mai la matou fa'ata'ita'iga filifilia o pepa totogi e aunoa ma ni lisiti aloa'ia o lo'o fa'apipi'iina e lagolago ai le totogiina atu i tagata fa'atau oloa.
2. Na matauina e le Su'etusi se ta'avale afi na fa'atau e le Faalapotopotoga i totonu o le vaitaimi su'etusi, peita'i matou te le'i mauaina/vaai le fa'atagaga a le kapeneta mo ia ta'avale e tusa ai ma tulafono faatonutonu a le Malo.
3. Iloiloga o faila a le aufaigaluega ua maitauina e le o fa'auluina fa'amatalaga taua e uiga i tagata faigaluega ta'ito'atasi ma o lea e le atoatoa ai faila a le tagata lava ia.
4. E le tausia e le Faalapotopotoga o Eleele a Samoa se faiga o Ripoti Fa'aletonu po'o le resitala mo le faigofie ona mata'ituina so'o se fa'alavelave, solitulafono, gaioiga fa'asolitulafono po'o fa'alavelave fa'afuase'i na faia e so'o se tagata faigaluega e aofia ai tupe, punaoa po'o so'o se aseta a le Faalapotopotoga.
5. I le iloiloga o le faila o Lipoti Fa'aletonu na maitauina e iai nisi Lipoti Fa'aletonu o lo'o maua i faila a le aufaigaluega e le o iai i le faila.
6. FK(19}40 i le aso 5 o Novema 2019 na taua ai e faapea o le fanua e tatau ona tuuina atu mo se Ekalesia e 3 eka peitai na asia e le Su'etusi le fanua e faaaoga ai le faafanua o le Lot 4, Plan 12654 ma faamautu ai le 5 eka o le fanua ua faasoa atu mo le afioaga ua taua. .

7. The 5 acres for the Church is now used for agricultural activities as from the audit site visit on 20th September 2022, there is a taro plantation already planted on the mentioned land.
8. The whole area relating to the 5 acres is fully fenced with newly barbwire constructed and people were working on it during the visit.
9. It was confirmed from the Ministry of Natural Resources and Environment (MNRE) that this land is still registered under the Samoa Land Corporation and confirmed from the Land Division that there is no lease agreement with the current lessee which operates the agricultural activity.

4.17 Samoa National Provident Fund for the financial year ended 30 June 2021

1. Delegation of Authority only has the approval limit of cheque payments however, during our walk throughs there are also payments made through ANZ transactive, where payments are transferred directly from one bank account to another.
2. Resigned cashiers' ANZ Transactive access remains active
3. We noted that the senior customer service officer – expenditure has full access to initiate and authorize ANZ payments given the nonmanagement position
4. Bank reconciliations were not reviewed and approved on a timely manner
5. From our observation we noted that the cashier was not present during the double checking of the daily cash counts when the cash was handed over to the finance staff
6. Payroll summaries signed reviewed by one person

4.18 Samoa National Provident Fund for the financial year ended 30 June 2022

1. The WIP balances for fixed assets and the investment properties are lumped on the trial balance.
2. Accrued payrolls not being accounted for Samoa National Provident Fund – Building Operating Expenses for the financial year ended 30 June 2021

4.19 Samoa National Provident Fund – Building Operating Expenses for the financial year ended 30 June 2022

1. There were no internal control deficiencies during our audit.

4.20 Samoa National Provident Fund – Parliamentary Pension Scheme for the financial year ended 30 June 2022

1. There were no issues raised in relation to the Parliamentary Pension Scheme's internal controls.

7. O le 5 eka mo le Ekalesia ua fa’aaoga nei mo galuega fa’ato’aga talu mai le asiasiga i le nofoaga o le su’etusi i le aso 20 Setema 2022, o lo’o i ai le maumaga ua uma ona totō i lea fanua.
8. O le vaega atoa e faasino i le 5 eka ua pa atoa i uaea fou faatoa fausia ma sa galulue ai tagata i le asiasiga.
9. Na faamaonia mai e le Matagaluega o Punaoa Faalenatura ma le Siosiomaga (MNRE) e faapea o lenei fanua o loo faamauina pea i lalo o le Faalapotopotoga o Eleele a Samoa ma faamaonia mai le Vaega o Fanua e leai se maliega lisi ma le tagata lisi o loo iai nei o loo faagaoioia le faatoaga.

4.17 Faaputugatupe mo le Lumanai Manuia o Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. Na'o le fa'atagaina o le Fa'atonuga o le Pulega e fa'atagaina mo le totogiina o siaki, ae na matou iloa o totogi e faia fo'i i le ANZ Transactive, lea e tu'u sa'o mai tupe i le va o teugatupe i faletupe.
2. O le avanoa ile ANZ Transactive mo teu oloa ua faamavae ae o lo'o faaolaina pea.
3. Na matou maua o le ofisa sinia o le aufaipisinisi e nafa ma tupe faaalu e maua foi lona avanoa saofia e amata ma faamaonia ai totogi a le ANZ, e ui lava e le o iai i latou i se matafaioi tau pulega.
4. E le'i toe iloiloina ma fa'amaonia le toe fa'aleleia o faletupe i se taimi talafeagai
5. Mai le matou matau na matou maitauina e le o i ai le cashier i le taimi o le siaki faalua o le aofa’i o tinoitupe i aso taitasi ina ua tu’uina atu le tinoitupe i le aufaigaluega o tupe.
6. O aotelega o totogi na sainia e na'o le toatasi le tagata.

4.18 Faaputugatupe mo le Lumanai Manuia o Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. O paleni a le WIP mo aseta tumau ma meatotino fa'afaigaluega o lo'o tu'ufa'atasia i le paleni fa'ata'ita'i.
2. Totogi fa'aputu e le'o fa'amauina

4.19 Faaputugatupe mo le Lumanai Manuia o Samoa – Tupe Faaalu mo Faufale mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. E leai ni fa'aletonu fa'alotoifale na fa'ailoa i le taimi o le matou su'etusi.

4.20 Faaputugatupe mo le Lumanai Manuia o Samoa – Tupe Fa'aalu mo Faufale mo le tausaga fa'aletupe fa'ai'u i le aso 30 Iuni 2022

1. E leai ni fa'aletonu i totonu ole pulega ile taimi ole su'etusi.

4.21 Samoa National Provident Fund – Senior Citizens Benefit Fund for the financial year ended 30 June 2022

1. We have noted in our audit that some payment vouchers and supporting documents have not been stamped "paid".
2. Some of the pension payment vouchers do not have complete signatures that are required.
3. From our audit review of direct debits, we noticed that Interest on Overdraft was posted to Bank fees which significantly increased bank fees expenses by $19,032 for the year.

4.22 Samoa Ports Authority for the financial year ended 30 June 2021

1. SPA should consider keeping the vault always locked
2. There is no record or register of unused receipt books
3. Manifest operators entering manifest details into the Manifest Wharfage System (MWS) and also responsible for many activities creating conflicts.
4. The manual nature or procedure of physically signing a book every time to record the arrival in the morning and departure at end of day is an inefficient process which can also lead to errors.
5. We noted that the senior payroll officer and payroll officer use and share the same log-on to Pelican application software.
6. We noted that the Authority might not have certain policies or guidance documents that cover health and safety which should also include accident reporting mechanisms, business risk assessment, security procedures, fraudulent behaviour and response protocols, employee grievances and whistle blowing, disaster recovery and email use and cyber security
7. We reviewed the "Samoa Ports Authority Finance and Accounting Manual 2020" and noted that it did not include a page for 'document version control'.
8. We noted that there are some critical business activities that should be included in the manual such as credit card use policy (if there is a credit card), bank cheque signatories, ANZ transactive authorisations and procedures, payroll process and integrating the procurement delegated authority levels to cheque signatory and approval of expenditures.
9. We noted from client discussions and cross checks to supporting documents that some staff members do not have a complete understanding of the Authority's business processes in which they are a part of.
10. We noted from our review of supporting documents relating to payroll and from subsequent client discussions that the Authority does not lodge the annual P6 and P6A salary and wage returns with the Ministry of Customs and Revenue

4.21 Faaputugatupe mo le Lumanai Manuia o Samoa – Faaputugatupe mo Tagata Matutua mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. Ua matou maitauina e le'i fa'ailogaina "totogi" nisi o pepa totogi ma pepa lagolago.
2. O nisi o pepa totogi penisione e leai ni saini atoatoa e mana'omia.
3. I le matou su'esu'ega su'esu'e o aitalafu tuusa'o, na matou iloa ai o tului i luga o tupe ova tupe na sese le faamaumauina o pili o le faletupe, lea na matua siitia ai tupe alu a le faletupe i le $19,032 mo le tausaga.

4.22 Pulega o Uafu ma Taulaga a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. E tatau i le SPA ona loka le pusa i taimi uma
2. E leai se fa'amaumauga po'o se resitala o tusi lisiti e le'i fa'aaogaina
3. O le aufaigaluega e tu'uina atu fa'amatalaga i totonu o le Manifest Wharfage System (MWS) ma e nafa fo'i ma le tele o gaioiga, e ono tula'i mai ai fete'ena'iga o mafaufauga.
4. O le natura o le tusi taiala po'o le faiga o le api saini i taimi uma e fa'amaumau ai le taunu'u i le taeao ma le alu ese i le fa'ai'uga o le aso, o se faiga le lelei lea e mafai fo'i ona i'u ai i mea sese.
5. Na matou maitauina e fa'aoga e le ofisa sinia totogi ma le tagata faigaluega totogi le faaaogaina le numera faailoilo faapitoa e tasi i le Pelican application software.
6. Na matou maitauina e le mafai e le Pulega ona i ai ni faiga fa‘avae po‘o ni ta‘iala e aofia ai le soifua malolo ina ma le saogalemu lea e tatau ona aofia ai fa‘amatalaga fa‘alavelave fa‘afuase‘i, su‘esu‘ega o tulaga lamatia pisinisi, faiga saogalemu, amioga taufaasese ma fa‘asalalauga tali, faitioga a tagata faigaluega ma fa‘asalalau, fa‘alavelave fa‘alavelave ma le fa‘aaogaina o imeli. ma le saogalemu i luga ole laiga fesootaiga.
7. Sa matou toe iloiloina le "faiga faavae mo le faagasolo o galuega faatausi tusi 2020" ma maitauina e le o aofia ai se itulau mo le 'document version control'.
8. Sa matou maitauina e iai nisi o galuega fa'atauva'a fa'apisinisi e tatau ona aofia i totonu o le tusi taiala e pei o faiga fa'aoga credit card (pe a iai se credit card), saini siaki faletupe, fa'atagaina ma faiga fa'atulafonoina a le ANZ, fa'agasologa o totogi ma tu'ufa'atasia le fa'atauga tu'u atu le pule e siaki ai saini ma fa'amaonia tupe fa'aalu.
9. Na matou matauina mai talanoaga a le au faipisinisi ma siaki fa'asaga i tusitusiga e lagolago ai ma e le'o malamalama atoatoa nisi o le aufaigaluega i faiga fa'apisinisi a le Pulega o lo'o iai i latou.
10. Na matou maitauina mai le matou iloiloga o pepa lagolago e faasino i totogi ma isi talanoaga a le aufaipisinisi mulimuli ane, e le mafai e le Pulega ona tuuina atu le P6 ma le P6A o totogi ma totogi i tausaga taitasi i le Matagaluega o Tiute ma Tupe Maua.

11. There are 4 manifest operators that input the manifest details into the MWS as well perform other duties such as checking the tally sheets from port operations and bill of lading from consignees to the manifest on MWS and calculate the total bill charged per shipment clearance by applying port charges (fees and rates) already inputted on MWS.
12. We noted that when customers pay the cashier for the release of their containers/ cargo the cashier notes the details from the MWS and then writes out a hard copy or manual copy of the receipt and the hard copy of the receipt is then posted into the general ledger accounting system (i.e.: Xero) by the cashier.
13. We recommend that the internal audit reports include a high-level finding review that includes the key findings as well as the number of findings.
14. There is a lack of visibility of how many software licenses are activated and employed throughout the network.

4.23 Samoa Ports Authority for the financial year ended 30 June 2022

1. We have noted from our receipts vouching and through our observation, that there were mispostings of the accounts on Xero.
2. We have noted through our review that there is no change in the provision for doubtful debt recognised for this financial year while account receivable has increased.

4.24 Samoa Post Limited for the financial year ended 30 June 2020

1. During our stocktake on the 30th June 2020, we noted from our sample of inventory selected from the cabinet (i.e.: floor) that the selected inventory items were not on the inventory reports (i.e.: sheet).
2. We noted per our review of manuals and policies that they were presented with non-existent version numbers and dates.
3. During our review of agreements, we noted that the CEO drafted and reviewed all legal documents relating to mail service agreements. We also note that the CEO has a legal background or training.

4.25 Samoa Qualifications Authority for the financial year ended 30 June 2022

1. An accountable advance of $1500 had no acquittal report
2. Withholding taxes not deducted for services rendered
3. Leave not recorded
4. No supporting evidence for bereavement leave
5. Unused Accountable Forms
6. Delayed bank reconciliations

11. E to'a 4 fa'asalalauga latou te tu'uina atu fa'amatalaga fa'aaliga i totonu o le MWS ma fa'atino isi tiute e pei o le siakiina o pepa o fa'amaumauga mai le fa'agaioiina o uafu ma le pili o uta mai le au fa'asalalau i le fa'aaliga i luga ole MWS ma fuafua le aofa'i o pili e totogi ile kilia o uta e fa'aogaina o tau o uafu (totogi ma tau) ua uma ona tu'uina i luga ole MWS.
12. Na matou maitauina a totogi e tagata faatau le tupe mo le tatalaina o a latou pusa faamomoli/ uta e tusi e le teutupe faamatalaga mai le MWS ona tusi ai lea o se kopi pe tusi lima o le lisiti ma tusiaina i totonu o le Tusi Lautele o faamaumauga, i luga o komepiuta (ie: Xero) e le cashier.
13. Matou te fautuaina le fa'aulufaleina o lipoti su'etusi fa'alotoifale e aofia ai se su'esu'ega maualuga e aofia ai fa'amaumauga autu fa'apea le aofa'i o su'esu'ega sa maua
14. E leo manino pe fia sao ni laisene o software ua faaolaina ma faaaogaina i luga o fesootaiga.

4.23 Pulega o Uafu ma Taulaga a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. Mai la matou iloiloga o lisiti na matou iloa ai o lo'o sese ni faamaumauga tupe i luga ole Xero.
2. O le matou iloiloga na iloa ai e leai se suiga i aiaiga mo aitalafu ua aloaia mo lenei tausaga faaletupe, e ui lava ina ua siitia le aitalafu.

4.24 Falemeli o Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. I le taimi o la matou su'esu'ega i le aso 30 Iuni, 2020, na matou iloa ai o nisi o fa'amaumauga na aumai mai le kapeneta e le'i lisiina i totonu o lipoti o fa'amaumauga.
2. Na matou matauina o tusi taiala ma faiga faavae e sese numera o lomiga ma aso.
3. I le matou iloiloga o maliega, na matou iloa ai na tusia ma toe iloilo e le Pule Sili pepa uma faaletulafono e feso'ota'i ma maliega tau meli, ma o le Pule Sili o lo'o i ai lona poto faatatau i mea tau faaletulafono.

4.25 Pulega o Faailoga Taualoa a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. E le'i lipotia mai se tupe e totogi atu i luma e $1,500.
2. E le'i ave'esea lafoga taofi mo auaunaga na tu'uina atu.
3. E le'i faamaumauina taimi malolo.
4. E leai se fa'amaoniga mo aso livi mo se maliu.
5. E iai pepa faamau e le'i fa'aaogaina.
6. Sa faatuai ona faatusatusaina o faamaumauga o tala ole tupe a le faletupe.

4.26 Samoa Shipping Corporation for the financial year ended 30 June 2021

1. There is a risk of providing access to key corporate information to non-employees.
2. Physical firewall unit (i.e. Sophos) is not currently operational which increases the risk of cyber security threats.
3. Electronic file backups from the server and related application systems are stored with the same building as the server room
4. In addition to the Manager for Human Resources, the Payroll Officer, Senior Payroll Officer, and the Information technology officer all have the ability to edit payroll masterfile data on SmoothPay.
5. Payroll tax returns are still completed using an Excel spreadsheet and annual leave and sick leave balances are maintained on a spreadsheet.
6. We noted from the fixed asset register, how a number of fully depreciated assets which are no longer useful or in-use by the corporation, are still presented in the Register for 2021.

4.27 Samoa Shipping Corporation for the financial year ended 30 June 2022

1. Payroll tax returns are still completed using an Excel spreadsheet and anuual leave and sick leave balances are maintained on a spreadsheet.

4.28 Samoa Shipping Services for the financial year ended 30 June 2021

1. Internal controls for revenue and accounts receivables need to be reviewed and strengthened.
2. Management needs to review the current accounting software for a replacement to a more reliable system.
3. The receivables reconciliation report be submitted to the Board for their perusal for monthly meetings.
4. Internal controls for accounts payables need to be reviewed and strengthened.
5. Bills from suppliers are only posted to MYOB once paid
6. There are absent controls and processes for the recognition of payroll accruals especially as it makes up a substantial balance in the profit and loss statement.
7. Bank reconciliation not completed within 2 days after month end
8. There are insufficient controls for back up of MYOB accounting database.
9. Term deposit drawdown in November 2020 was not posted to the general ledger until June 2021.

4.26 Faalapotopotoga o Vaa a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. E iai le lamatiaga o le tu'uina atu i tagata e le o ni tagata faigaluega le avanoa i fa'amatalaga taua a le kamupani.
2. E le o galueina le vaega o le iunite firewall (pei o Sophos), lea e siitia ai le lamatiaga o le taufaamatau i luga o le initaneti.
3. O kopi o faamatalaga mai faakomepiuta autu ma isi 'au'aunaga ma faiga fa'atatau o loo teuina faatasi i se potu tasi.
4. E ese mai i le Pule o Tagata Faigaluega, e mafai e le Ofisa o Totogi, Ofisa Sinia Totogi, ma le Ofisa IT ona fa'atonutonu uma fa'amaumauga o totogi ile SmoothPay.
5. O lo'o faia pea fa'amatalaga o lafoga o totogi e fa'aaoga ai le Excel spreadsheet, ma fa'aputuga fa'aletupe fa'aletausaga ma aso malolo ma'i i luga o se ripoti.
6. Na matou maitauina le tele o aseta ua pau atoa le tau ua le toe fa'aogaina e le kamupani o lo'o lisiina pea i le tusi resitala o aseta tumau mo le 2021.

4.27 Faalapotopotoga o Vaa a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. O lo'o fa'amae'a pea fa'amatalaga o lafoga o totogi e fa'aaoga ai le Excel spreadsheet ma fa'amautu le paleni o livi fa'aletausaga ma aso malolo ma'i i luga ole ripoti.

4.28 Au'aunaga Va'a a Samoa mo le tausaga fa'aletupe fa'ai'u i le aso 30 Iuni 2021

1. E mana'omia ona toe iloilo ma fa'amalosia pulega fa'alotoifale mo tupe maua ma tupe maua mai.
2. E mana'omia e le Pulega ona toe iloilo le polokalame fa'akomepiuta o lo'o iai nei mo se suiga i se faiga e sili atu ona fa'atuatuaina.
3. Tu'u atu i le Komiti Fa'afoe le lipoti o le toe fa'aleleia o tupe maua mai mo le latou iloiloga mo fonotaga fa'alemasina.
4. E mana'omia ona toe iloilo ma fa'amalosia pulega fa'alotoifale mo aitalafu totogi atu.
5. O pili mai tagata fa'atau oloa e na'o le lafoina i le MYOB pe a totogi
6. E le o iai ni fa'atonuga ma faiga mo le fa'ailoaina o fa'aputuga o totogi aemaise lava ona o lo'o maua ai se paleni tele i fa'amatalaga o tupe mama ma gau.
7. E le'i mae'a le faatusatusaina o faamaumauga o tupe a le faletupe i totonu o le lua aso talu ona mae'a le masina.
8. E le’o atoaatoa faiga faavae mo le toe fa'aleleia o fa'amaumauga a le MYOB.
9. O le tala faaui i tua o tupe teu mai ia Novema 2020 e le’i tusia i totonu o le fa’asalalauga lautele seia o’o ia Iuni 2021.

10. The company is capturing employee annual leave data on an excel spreadsheet rather than utilizing the annual leave feature on SmoothPay payroll application
11. Unrecorded creditors of $56,709 tala were uncovered through our search for unrecorded liabilities which was subsequently included in the final set of financial statements by management.
12. Documented contractual revenue arrangements no longer exist.
13. Payroll expense was understated by not recognizing the accrued payroll at year end by an amount of $18,049 tala that was also detected from our unrecorded liability testing as well.
14. We noted VAGST that was paid to Customs was not claimed in the related VAGST return resulting in an understatement of the input tax on the VAGST return.
15. We noted variances in the VAGST returns for the output tax and the data relating to output tax in the VAGST returns from throughout the year.
16. We noted errors in the VAGST returns for about 5 months whereby the total of the errors in the VAGST returns was $19,079 tala lower (i.e. the amount of taxable sales per the VAGST was lower) than the amount of VAGST Collected account in the general ledger.
17. In addition, there were variances of VAGST payable $38,560.22 tala whereby the VAGST return showed a credit balance of $15,220.97 tala versus what the draft financial statements presented a year end with a VAGST payable balance of $23,339.25

4.29 Samoa Shipping Services for the financial year ended 30 June 2022

1. The Ministry of Finance issued the Government Vehicle Regulations 2015, which applies to all government ministries and corporations, however, we noted SSS vehicles were not labelled,

4.30 Samoa Sports Facilities Authority for the financial year ended 30 June 2021

1. Internal controls for revenue and accounts receivables need to be reviewed and strengthened.
2. Receipts from credit sales are not being matched to accounts receivables overstating revenue because they appear to have been double counted as sales when payments are made
3. Internet banking receipts are not being receipted
4. Deposit books are not signed when returned from banking as a verification that what was checked prior to banking was in fact banked intact
5. Savaii receipts are not receipted with relevant details, only deposited without sufficient details such as the park hire (Customer, contact phone, amount, date).
6. Bank reconciliations are not dated or signed to indicate that they have been reviewed by an office of the Authority who is independent of the banking and transaction processing function(s).

10. O lo'o pu'eina e le kamupani fa'amaumauga o aso livi fa'aletausaga a tagata faigaluega i luga o se fa'asologa o le Excel nai lo le fa'aogaina o le fa'aaliga o livi fa'aletausaga ile talosaga SmoothPay payroll.
11. E $56,709 tala le au aitalafu e lei fa'amauina na maua i le sailiga o noataga e le'i fa'amauina lea na fa'amauina i le seti mulimuli o fa'amatalaga tau tupe a le pulega.
12. E le o toe iai ni konekarate tusitusia mo le fa'atulagaina o tupe maua.
13. O tupe fa'aalu totogi na lipotia mai e maualalo tele ona e le'i aofia ai le $18,049 tala i totogi fa'aputuina i le fa'ai'uga o le tausaga, lea na maua i le taimi o le iloiloga o noataga e le'i fa'amauina.
14. Na matou iloa o lafoga na totogi i le Ofisa o Tiute e le'i tapaina i le fa'amatalaga o lafoga, ma mafua ai ona fa'aititia le lafoga fa'aofi i luga o totogi faafoi.
15. Na matou maitauina le ese'esega o le lafoga mo lafoga tupe fa'atino pe a fa'atusatusa i fa'amaumauga o lafoga fa'atino mai le tausaga atoa.
16. Na matou iloa fa'aletonu i fa'amatalaga lafoga mo le tusa ma le lima masina, ma le aofa'i o mea sese e $19,079 tala e itiiti ifo nai lo le fa'amauina o fa'atauga fa'alefoga i totonu o le tusi fa'asalalau lautele.
17. E lē gata i lea, sa iai se eseesega e $38,560.22 tala i le lafoga totogi; O le faamatalaga o lafoga na faaalia ai le paleni o aitalafu e $15,220.97 tala, ae o le ata faataitai o faamatalaga tau tupe o loo faaalia ai le paleni o aitalafu i le faaiuga o le tausaga e $23,339.25 tala.

4.29 Au'aunaga o Va'a a Samoa mo le tausaga fa'aletupe na fa'ai'uina i le aso 30 Iuni 2022

1. Na tu'uina mai e le Matagaluega o Tupe Tulafono Fa'atonutonu o Ta'avale a le Malo 2015, lea e fa'atatau i Matagaluega ma Fa'alapotopotoga uma a le Malo, peita'i, na matou maitauina ta'avale SSS e le'i fa'ailogaina,

4.30 Pulega o Fale Ta'aloga a Samoa mo le tausaga faaletupe na faaiuina i le aso 30 Iuni 2021

1. E mana'omia ona toe iloilo ma fa'amalosia pulega fa'alotoifale mo tupe maua ma tupe maua mai.
2. O risiti mai fa'atauga fa'aaitalafu e le'o fa'atusaina i fa'amatalaga e maua mai e ova ai tupe maua ona e foliga mai na fa'aluaina fa'atauga pe a totogi.
3. O lisiti o teugatupe i luga ole Initaneti e le o maua mai
4. E le sainia tusi teu tupe pe a toe fa'afo'i mai le faletupe, e leai se fa'amaoniga o tupe na siaki a'o le'i teuina sa'o sa'o ma atoatoa.
5. O lisiti i Savaii e teuina e aunoa ma ni fa'amatalaga talafeagai, e leai ni fa'amatalaga talafeagai e pei o le lisi o paka (igoa o le tagata fa'atau, numera fa'afeso'ota'i, aofa'i, ma le aso).
6. E le'i fa'aigoaina pe saini fa'amaufa'ailoga e le Faletupe e fa'ailoa ai na toe iloiloina e se ofisa o le Pulega o lo'o tuto'atasi mai galuega fa'atupe ma fefa'ataua'iga.

7. Bank reconciliations are not marked or signed to indicate evidence of an authorised personnel (independent of banking/reconciliation and transaction posting functions) reviewing or approving the reports.
8. Lease agreements do not exist or are not properly renewed or signed or finalised with the sporting organisations that hire the sports facilities.
9. The assets of the Authority or its exposure to liability or harm is not protected when lease agreements are not properly effected.
10. Internal controls for accounts payables need to be reviewed and strengthened as we noted the following weaknesses
11. Bills from suppliers are only posted to MYOB once paid and this is not best accounting practice as invoices from suppliers should be posted to accounts payable once received.
12. Some fixed assets are wrongly posted to repairs and maintenance
13. Monthly reconciliations and recognition of payroll accruals are not being completed and consequently the amount is either not recognized or the incorrect amount is recorded
14. Fully depreciated assets are not included in the register and we recommend that if they are still in use and exist that they be recorded at a nominal value.
15. The fixed asset count recently completed needs to be reconciled to the fixed asset register so that the Authority can finally have an updated and workable asset register that is complete and accurate.
16. Aquatic Centre is never locked from Poolside entrance.
17. Segregation of duties are weak and there are errors in posting and delays in reconciliation which is of a serious concern.
18. There is insufficient segregation of duties in the accounting department which results in risks in relation to fraud and opportunistic behavior.
19. Reconciliations are not completed on time due to the limited number of staff who are expected to perform a lot of tasks and activities which are conflicting duties.
20. Internal controls for payroll need to be reviewed and strengthened as we noted that personnel files are not numbered or not being updated.
21. We have also noted, that there were employees who have had their bank account numbers changed for payroll processing purposes.
22. MYOB backups for the general ledger data are ineffective and pose a risk to the Authority's ability to retain or restore important financial information in the event of a total loss.

4.31 Samoa Sports Facilities Authority for the financial year ended 30 June 2022

1. As of the date of this report, we have not received majority of the accounts receivable confirmations from the sampled debtors.

7. E le'o fa'ailogaina pe sainia fa'amaumauga a le Faletupe e fa'ailoa ai fa'amaoniga o se tagata faigaluega fa'atagaina (tuto'atasi mai galuega fa'atupe/fa'alelei ma fa'asalalauina o fefa'atauaiga) o lo'o iloiloina pe fa'amaonia lipoti.
8. E lē o iai ni maliega lisi po'o le lē toe fa'afou lelei pe fa'amae'aina le Saini o fa'alapotopotoga ta'aloga o lo'o fa'afaigaluegaina fale ta'aloga.
9. O aseta a le Pulega ma ana puipuiga mai noataga e ono fa'aleagaina pe lamatia pe a le fa'atinoina lelei feagaiga o Lisi.
10. O pulega fa'alotoifale mo aitalafu totogi e tatau ona toe iloilo ma fa'aleleia aua ua maua nisi o vaivaiga.
11. E na'o le tu'uina atu i totonu o le MYOB pili a tagata fa'atau oloa pe a uma ona totogi, e le o se faiga fa'atausitusi lelei; e tatau ona fa'amauina fa'amatalaga i tala e tatau ona totogi i taimi lava e maua ai.
12. O nisi o aseta tumau e sese le faamaumauinai i lalo ole faaleleia ma le tausiga.
13. E le o faia ni faatusatusaga faalemasina ma le faaailoaina o faaputuga o totogi lea e iu ai na le sa'o faamaumauga o aofai o tupe.
14. O aseta ua pau atoa le tau e le o aofia i totonu o le tusi resitala ma matou te fautuaina pe afai o lo'o fa'aaogaina pea ma o lo'o i ai ia fa'amaumau i se tau fa'atatau.
15. O le aofa'i o aseta tumau e le'i leva ona mae'a e mana'omia ona fa'afetaui i le tusi resitala o aseta tumau ina ia mafai ai e le Pulega ona maua se tusi resitala o aseta fa'afouina ma mafai ona fa'atino e atoatoa ma sa'o.
16. Sa maitauina e le lokaina le fale aau mai le itu o loo iai le vai taele
17. E leo lelei lava le tuueseeseina o tiute, ma o loo iai ni tulaga sese i faamaumauga, ma le tuai o faatusatusaga o tala ole tupe ma o se popolega tele lea.
18. E le lava le tu'ueseeseina o matafaioi a le matagaluega o tausitusi, fa'atuputeleina le tulaga lamatia o gaioiga fa'a'ole'ole ma amio fa'atauva'a.
19. E masani ona tuai le faaleleiga ona o le le lava o le aufaigaluega o lo'o fa'afoeina le tele o matafaioi fete'ena'i.
20. O fa'atonuga fa'alotoifale mo totogi e mana'omia ai se toe iloiloga ma le fa'aleleia atili, aua na matou maitauina o faila a tagata faigaluega e le fa'anumera pe le o fa'afou pea.
21. Ua matou maitauina foi o nisi o tagata faigaluega ua suia a latou numera o teugatupe i le faletupe ina ia faafaigofie ai le faagasologa o totogi.
22. O fa'amaumauga a le MYOB mo le tusilautele e le'o atoatoa, lea tulaga e lamatia ai le taumafaiga a le Pulega ma faafaigata ona toe fa'afo'i fa'amatalaga taua tau tupe pe leiloa ia faamatalaga.

4.31 Pulega o Fale Ta'aloga a Samoa mo le tausaga faaletupe na faaiuina i le aso 30 Iuni 2022

1. E o'o mai i le aso o lenei lipoti, o le tele o fa'amaoniga o tupe maua mai i tagata fai aitalafu o lo'o tumau pea e le'i totogiina.

2. There were also disputes with almost all the confirmations that have been received
3. No confirmation of insurance of fixed assets
4. Non-compliance with IFRS 36 - Impairment of assets valued at $94 million
5. The amount of withholding tax has been carried forward from 2020
6. SSFA does not have a calculation or basis for the provision of doubtful debts
7. We have confirmed from our findings that same debtors from 2021 with exact amounts are still outstanding as of the 30th June 2022 depicting long outstanding accounts receivable that have not been reconciled or resolved.
8. Inconsistent rate used between depreciation rate vs amortization rate for field maintenance equipment
9. We noted that the general ledger for Owner's drawings recognition has an opening balance of $1,013,277 however, there was no such balance in the prior year signed financial statements.

4.32 Samoa Tourism Authority for the financial year ending 30 June 2022

1. Non-compliance with government procurement policies
2. Delay banking of receipted monies
3. Non submission of 2022 draft financial statements for audit in accordance with governing legislations.
4. Non-compliance with International Financial Reporting Standards 16.
5. Excessive use of cash cheques increasing the risk of theft and misappropriation of funds.

4.33 Samoa Water Authority for the financial year ended 30 June 2021

1. Board minutes not signed and not dated
2. Deviations were found during payment testing
3. No Asset revaluation for the last 10 years
4. Government capital in the form of asset have been idle for so long while their value has been depreciated over time hence there is a need to recognize asset
5. Need to consider booking provision for LSL given a significant number of managements over the retirement age.
6. Need more disclosure on the impact of covid19

4.34 Samoa Water Authority for the financial year ended 30 June 2022

1. Motor vehicles not been labelled

2. Toeitiiti lava o fa'amaoniga uma na maua sa o mai ma fe'ese'esea'iga.
3. Leai se fa'amaoniga o inisiua o aseta tumau
4. Le usita'ia le IFRS 36 e uiga i le fa'aleagaina o aseta fa'atatau ile $94 miliona
5. O le aofa'i o lafoga taofi ua fa'asolo mai ile 2020
6. E leai se auala poo se auivi a le SSFA mo le fuafuaina o aiaiga mo aitalafu masalosalo. Samoa Tourism Authority for the financial year ended 30 June 2022
7. Ua matou fa'amaonia mai a matou su'esu'ega o tagata nofo aitalafu lava e tasi mai le 2021 ma le aofa'i sa'o o lo'o tumau pea e o'o mai i le aso 30 Iuni 2022 o lo'o fa'ailoa mai ai ni aitalafu umi e le'i toe fa'aleleia pe fo'ia.
8. Fa'aoga le tutusa o tau fa'aitiitiga ma tau fa'amama mo masini fa'aleleia fanua.
9. O le paleni amata mo ata o lo'o i totonu o le lisi o lo'o fa'amauina e $1,013,277; peita'i, e leai se paleni fa'apea na atagia i fa'amatalaga tau tupe na sainia i le tausaga ua tuana'i.

4.32 Pulega o Tagata Tafafao Maimoa mai Fafo a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. Le usitaia o faiga faavae a le Malo
2. Faatuai le teuina o tupe maua
3. Le le tu'uina atu o fa'amatalaga tau tupe 2022 mo su'etusi e tusa ai ma tulafono fa'atonutonu.
4. Le usita'ia Tulaga Fa'ava-o-Malo mo Lipoti o Tupe 16.
5. O le fa'aogaina tele o siaki tupe e fa'atupula'ia ai le tulaga lamatia o le gaoi ma le fa'atupe fa'asolitulafono.

4.33 Pulega o le Suavai a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. O minute o fonotaga a le Komiti Fa'atonu e le'o sainia pe fa'aigoaina.
2. Na iloa fa'aletonu i le taimi o su'esuega o totogi.
3. E leai se toe iloiloga o aseta na faia i le 10 tausaga talu ai.
4. O tupe faavae a le Malo i le tulaga o aseta ua tumau pea ona le aoga mo se taimi umi, ma mafua ai ona faaitiitia lo latou aoga i le aluga o taimi; o lea, e tatau ai ona faaailoa lelei nei aseta.
5. Mana'omia le iloiloina o le resitalaina o aiaiga mo livi o aso malolo pe a fua i le toatele o le pulega ua ausia tausaga e litaea ai.
6. Manaomia nisi fa'amatalaga ile a'afiaga ole Koviti-19

4.34 Pulega o le Suavai a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. Ta'avale afi e le'i fa'ailogaina

2. The SWA vehicle trip report, generated from the SkyEye Tracking System, shows vehicles speed had surpassed speed limit of certain road locations.

4.35 Scientific Research Organization of Samoa for the financial year ended 30 June 2020

1. We have performed our walkthrough on how payroll is processed and noted that the principal accountant's login is used by the finance team to access and process payroll.
2. We reviewed the access protocols to the Xero accounting software and noted inconsistencies with good segregation of duties:
3. In the recognition of Accounts Payable not identified in Accounting Procedural Manual from reviewing the accounting procedural manual, we noted that there was no section that discusses the recognition and transaction process for accounts payable.
4. We have noted that there appears to be no segregation of duties in the processing of Technical Services Test (TST) division invoices to customers.
5. During our testing we noted that "Reimbursements from MOF and donors" are accounted as other income when it should be accounted under specific project income accounts or posted to the related expense account for which the reimbursement is required.
6. From our sample of testing conducted we noted two instances where requisition forms did not have the signature of the divisional manager requesting the goods to be purchased.
7. From our observations, we note that there are no stock cards used or a procedure whereby the Finance team can monitor the use and receipt of chemicals.
8. During our audit, we have encountered delay in submitting of requested documentations to assist us with our fieldwork.

4.36 Scientific Research Organization of Samoa for the financial year ended 30 June 2022

1. Withholding tax not deducted
2. We noted that a number of payments such as meal allowances, overnight allowances and accountable advances were paid with cash cheques.
3. No Irregularity Report for motor vehicle.
4. No register for Irregularity Reports
5. Incomplete Personal Files

2. Ole lipoti ole malaga a taavale a le SWA, na saunia e le SkyEye Tracking System, ua faailoa mai ai o le saoasaoa o taavale na sili atu nai lo le saoasaoa faatapulaaina i nofoaga patino o auala.

4.35 Faalapotopotoga Suesuega Faasaienisi a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Ua mae'a ona fa'atino la matou galuega faatino, ma sa matou maua ai o loo faaaogaina e le Vaega o tupe le saini a le tausitusi autu mo le faagaioiga o totogi.
2. Na matou toe iloiloina le fa'aogaina o le polokalama fa'akomepiuta Xero ma fa'ailoa le le ogatasi ma le vaeluaina lelei o tiute:
3. I le taimi o le matou iloiloga o le Tusi Faavae o faagasologa o tiute a Tausitusi, na matou matauina ai le leai o se vaega e fa'atatau i le fa'ailoaina ma le fa'agaioiga o fefa'ataua'iga mo tupe totogi.
4. Ua maitauina e foliga mai e le o mafai ona tu'u'ese'ese tiute i le faatinoina o pili mo le vaega o Su'ega Faatekonolosi (TST).
5. I le taimi o a matou su'ega, na matou matauina "O tupe toe totogi mai le MOF ma fesoasoani" o lo'o fa'amaumau e pei o isi tupe maua, ae ui i lea, e tatau ona fa'avasegaina i lalo o fa'amatalaga o tupe maua fa'apitoa po'o le tu'ufa'atasia i le fa'amatalaga o tupe fa'atatau e feso'ota'i ma le toe totogiina.
6. Mai le matou suesuega na fa'atinoina, na matou maitauina ai ni pepa talosaga e lua e le o iai le saini a le ofisa sili a le vaega o lo'o talosagaina ia oloa e faatauina atu.
7. Mai a matou suesuega, na matou maitauina e leai ni pepa faamaumau ai oloa o fa'aaogaina po'o se faiga e mafai ai e le Vaega o Tupe ona mata'ituina le fa'aogaina ma le mauaina o vaila'au.
8. I le taimi o la matou su'etusi, na matou feagai ma le tuai i le tu'uina atu o pepa talosaga e fesoasoani ile faatinoina o la matou galuega.

4.36 Faalapotopotoga Suesuega Faasaienisi a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2022

1. Lafoga taofiofi e lei toesea
2. Na matou maitauina o le tele o tupe totogi e pei o alauni o mea'ai, alauni mo le po ma tupe fa'aalu tupe sa totogi atu i siaki tupe.
3. Leai se Lipoti Fa'aletonu mo ta'avale.
4. Leai se resitala mo Lipoti Fa'aletonu
5. Faila a tagata fagaluega eleo atoaatoa faamaumauga

5 PROJECTS

5.1 Civil Society Support Programme for the 18 months ended 31 December 2021

1. It is noted that the policy pertaining to the selection and composition of steering committee members do not provide for a rotation of all members, except for the two representatives of civil society engaged for a period of 24months.
2. The audited period is July 2020 to December 2021 (18 months) however the draft of accounts were submitted to the Audit Office in December 2022 for audit.
3. We found during the review of projects of grantees under GCF the delay in implementation hence these projects went far beyond the due dates as stipulated in their agreements.
4. We found during the review of projects one that was funded by GCF that has failed to comply with the terms of the contract and could not carry out the activities of the project due to unresolved issues with the land
5. At the completion of the timeframe for the DFAT funding, undisbursed funds amounting to $580,000 were not utilized and thus returned to the Donor.
6. We noted the significant variances for some of the activities of the EU and GCF projects through the comparison of budgeted activities against actual spending.

5.2 Economy-Wide Integration of Climate Change Adaptation and Disaster Risk Management to Climate Vulnerability of Communities in Samoa (EWACC) for the period 1 January 2021 - 31 December 2021

1. Significant Underutilization of fund by SAT $5.5m or 72%
2. The comparison of financial records between the UN Combined Delivery Report, Financial Statement and Finance One System (PRACT) had noted some variances.
3. An outstanding NEX advances of US $449,943.62 was reported on the Statement of Expenses (CDR).
4. No asset reconciliation
5. No Asset Inspection
6. Delayed submission of delivery reports from Implementing Partners

5. POLOKETI

5.1 Polokalama Lagolago a le Sosaiete Faalemalo mo le 18 masina na faaiuina i le aso 31 Tesema 2021.

1. Ua matauina o aiaiga faavae e faatatau i le filifilia ma le faatulagaga o sui o le komiti taitai e le o faatulagaina ai se faataamiloga o tagata uma o le ekalesia, vagana ai sui e toalua o le sosaiete faalemalo ua auai mo se vaitaimi o le 24 masina.
2. E tusa ai ma aiaiga o le tausaga faaletupe mai ia Iulai 2020 I a Tesema 2021, e tatau ona tuuina mai ai tusitupe mo le suesueina, peitai e lei aumai I le taimi faatulagaina, mulimuli ane aumai I totonu I a Tesema 2022 mo suegatusi.
3. Na matou iloaina i le taimi o le iloiloga o galuega faatino a tagata faamealofa tupe i lalo o le GCF le faatuai ona faatinoina o nei galuega faatino i tua atu o aso e tatau ai e pei ona faatulagaina i a latou maliega.
4. Na matou mauaina i le taimi o le iloiloga o galuega faatino se galuega faatino lea na faatupeina e le GCF lea na le usitaia ai tuutuuga o le konekarate ma sa le mafai ona faataunuuina gaoioiga o le galuega faatino ona o faafitauli e lei foiaina i le fanua e talimalo ai i le galuega faatino.
5. I le faamaeaina o le taimi mo le faatupeina o le DFAT, sa le'i fa'aaogaina ai tupe e lei vaevaeina e oo atu i le $580,000 ma faapea ona toe faafoi atu i le Tagata Foai.
6. Sa matou matauina le eseesega tele mo nisi o gaoioiga o galuega faatino a le EU ma le GCF e ala i le faatusatusaina o gaoioiga paketi e faasaga i le faaaluina moni.

5.2 Maopoopoga Lautele o le Tamaoaiga o suiga o le siosiomaga ma le puleaina o tulaga lamatia o faalavelave i le tau vaivai o nuu i Samoa (EWACC) mo le vaitau 1 Ianuari 2021 - 31 Tesema 2021

1. O le faaitiitia o tupe faaaogaina i le SAT $5.5m po o le 72%
2. O le faatusatusaga lenei o faamaumauga tautupe i le va o le Lipoti Tuufaatasi o le Tilivaa le UN, Faamatalaga o Mea Tau tupe ma le Polokalame o Tupe a le Malo (PRACT) na maitauina ai ni eseesega.
3. O se NEX maoae na muai faamatuu atu o le US $449,943.62 na lipotia mai i le Faamatalaga o Tupe Faaalu (CDR).
4. Leai ni auiliiliga faatusatusa mo aseta.
5. Leai ni lipoti o asiasiga mo aseta.
6. Tuai ona auina atu o lipoti mo tiliva mai le Faatinoga o Paaga

5.3 Economy-Wide Integration of Climate Change Adaptation and Disaster Risk Management to Climate Vulnerability of Communities in Samoa (EWACC) for the period 1 January 2021 - 31 December 2022

1. Delayed submission of face forms reimbursement for 2022 to UNDP
2. Delayed payment transactions beyond the completion date of the Project
3. Our review on the timeliness of project payment processing noted some with more than 1 month up to a year delayed in the processing.
4. Performance appraisals of project staffs for 2022 not submitted for audit review
5. Follow up on previous audit findings

5.4 Improving the Performance and Reliability of RE Power Systems in Samoa for the period 1 January 2021 - 31 December 2021

1. Unreconciled expenses reported on the CDR/AAA and the Project Statement of Receipts and Payments
2. Unrecognized/unreported expenses due to delay in submission, review and approval of FACE FORMs
3. Unreported pre-financed expense on the Statement of Receipts and Expenditures
4. Double reporting on FACE
5. Unverified opening cash balance on the Statement of Cash Position
6. There were no supporting documents to verify the opening cash balance of SAT $182,276.35 (equivalent to USD $72,910.54) in 2021 that was reported on the Statement of Cash Receipts and Payments as well as the Statement of Cash Position.
7. Unverified Outstanding NEX advances due to unreconciled financial records
8. Significant Underutilization of project fund in 2021 by SAT $1.6m or 62%
9. Linkage between project financial records and the Government Public Account's need to strengthening
10. No asset reconciliation
11. No Asset Inspection Report
12. Written -off asset still reported on the Statement of Assets
13. Delayed in the payment process for 5 payments
14. There were several records that had been delayed in submission for audit verification due to improper record keeping in place.

5.3 Maopoopoga Lautele o suiga o le siosiomaga ma le puleaina o tulaga lamatia o faalavelave i le tau vaivai o nuu i Samoa (EWACC) mo le vaitau 1 Ianuari 2021 - 31 Tesema 2022

1. Tuai ona auina atu pepa faatumu o tupe toe faaola mo le 2022 i le UNDP
2. Faatuai o fefaatauaiga na totogi atu i tua atu o le aso na faamaeaina ai le Galuega Faatino
3. O la matou iloiloga i le talafeagai o le faagaoioia o tupe totogi o galuega faatino na matauina ai nisi e silia ma le 1 masina e oo atu i le tausaga e faatuai ai le faagaoioia.
4. E lei tuuina mai faamaumauga o le faatinoga o galuega a le aufaigaluega mo le 2022 i le suegatusi
5. Tulitataoina o vaega na maua i le suegatusi ua mavae

5.4 Faaleleia o le Faatinoga ma le Faatuatuaina o le RE Power Systems i Samoa mo le vaitau 1 Ianuari 2021 - 31 Tesema 2021.

1. O tupe faaalu e lei faalelei na lipotia mai i le CDR/AAA ma le Faamatalaga o le Galuega Faatino o Lisiti ma Tupe Totogi.
2. Tupe faaalu e le'i iloaina/le'i lipotia ona o le faatuai I le tuuina atu, iloilo ma faamaonia le FACE FORMs
3. O tupe fa'aalu e lei lipotia mai na muai faatupeina i le Faamatalaga o Lisiti ma Tupe Faaalu
4. Faalua ona lipotia le FACE
5. O le paleni amata o le Faamatalaga o le Tulaga Tau Tupe e le'i faamaoniaina.
6. Sa leai ni pepa o faamatalaga e lagolago ai le paleni amata e SAT $182,276.35 (e tutusa ma le USD $72,910.54) i le 2021 lea na lipotia mai i le Faamatalaga o Lisiti ma Tupe Totogi faapea foi ma le Faamatalaga o le Tulaga o Tinoitupe.
7. O tupe e lei faamaoniaina o le NEX ona o faamaumauga o mea tautupe e lei faalelei
8. Le faaaogaina o le 62% o le vaegatupe mo poloketi mo le tausaga 2021 e tusa ma le SAT$1.6m
9. Fesootaiga i le va o faamaumauga o tulaga tau tupe o poloketi ma Faamatalaga o Tupe ale Malo e moomia ona faamalosia.
10. Leai se faatusatusaga o aseta
11. Leai se Lipoti o le Asiasiga o Aseta
12. O aseta tusitusia o loo lipotia mai pea i le Faamatalaga o Aseta
13. Faatuai i le faagasologa o le totogiina o tupe mo tupe totogi e 5
14. Sa tele ni faamaumauga na faatuai ona auina atu mo le faamaoniga o le suegatusi ona o le le talafeagai o le tausia o faamaumauga.

5.5 Improving the Performance and Reliability of RE Power Systems in Samoa for the period 1 January 2022 - 31 December 2022

1. Delayed submission of face forms liquidation for 2021 to UNDP
2. Delayed submission of face forms reimbursement for 2022 to UNDP
3. No Cash Advance disbursement from UNDP for 2022
4. Expenses incurred in 2022 that were not reported in Approved Face Forms
5. Refund of Outstanding Advance for Q3, 2021 due to non-compliance with UNDP Policy
6. Double reimbursement of expenses
7. Our review on the timeliness of project payment processing noted some with more than 2 months up to a year delayed in the processing.
8. Two payment vouchers were not submitted for audit review.
9. Samoa Energy Week 2022 budget already approved by Cabinet do not align with the project approved annual work plan budget
10. Performance appraisals of project staffs for 2022 not submitted for audit review
11. Audit noted repeats of previous audit findings

5.6 Enhanced Road Access Project (ERAP) for the period ended 30 June 2022

1. There were payments of VAGST to Roughton International even after it was determined that the contractor is exclusive of VAGST (by advise of the MCR) having established that the contractor will not set foot in Samoa for the duration of the contract.
2. Delay submission of semi-annual progress reports

5.7 Enhancing Safety, Security, and Sustainability of Apia Ports project (ESSSAP) for the financial year ended 30 June 2022

1. Delay in project progress.
2. Outstanding VAGST and Withholding taxes
3. Assets not labelled i.e Drone and Printer
4. No steering committee meetings held to discuss the project progress
5. Previous Audit Findings follow up
6. No steering committee meetings held to discuss the project progress

5.5 Faaleleia o le Faatinoga ma le Faatuatuain o le RE Power Systems i Samoa mo le vaitau 1 Ianuari 2022 – 31 Tesema 2022.

1. Iloilo le talafeagai o le tupe na muai faamatuu atu e le UNDP, faagasologa o le auinaatu ma le faamaoniaina o face forms mo le 2021
2. Tuai ona auina atu o pepa faatumu mo tupe toe faaola mo le 2022 i le UNDP
3. Leai se Tupe na Muai Totogiina mai le UNDP mo le 2022
4. Tupe na faaaluina i le 2022 e lei lipotia mai i Face Forms
5. Toe faafoi atu o tupe e lei faamatuu atu mo Q3, 2021 ona o le le usitaia o aiaiga faavae UNDP
6. Toe faaola faaluaina o tupe faaalu
7. O la matou iloiloga i le taimi o le faagaoioiga o tupe totogi o poloketi na matauina ai nisi e silia ma le 2 masina e oo atu i le tausaga e faatuai ai le faagaoioia.
8. E lua tusi faatau na totogi atu e lei auina atu mo le iloiloga o le suegatusi
9. O le Tala Faatatau sa faamaonia o le Tupe mo le Samoa Energy Week 2022 ua mae'a ona faamaonia e le talafeagai ma le Tala Faatatau o le Tupe sa fuafuaga faaletausaga ua faamaonia o le galuega faatino
10. O iloiloga o le faatinoga o galuega faatino a le aufaigaluega mo le 2022 e lei auina atu mo le iloiloga o le suegatusi
11. O le suegatusi na matauina ai le toe faamauina o vaega na maitauina i le suegatusi na muamua atu

5.6 Galuega Faatino o le Faaleleia o le Faaaogaina o Auala (ERAP) mo le vaitau na faaiuina i le aso 30 Iuni 2022

1. Sa i ai ni tupe na totogi atu i le VAGST i Roughton International e ui lava ina sa fuafuaina e faapea, o le konekarate e faatapulaaina le VAGST (e ala i le fautuaina e le MCR) i le i ai o le a le tuuina e le konekarate le vae i Samoa mo le umi o le konekarate.
2. Faatuai le auina atu o lipoti mo tulaga o loo ia i galuega faatino faaletausaga

5.7 Faaleleia o le Saogalemu, Puipuiga, ma le Tausiga o le Galuega Faatino o le Uafu Apia (ESSSAP) mo le tausaga faaletupe na faaiuina i le aso 30 Iuni 2022

1. Faatuai le alualu i luma o le galuega faatino
2. Lafoga maoae VAGST ma le Taofia
3. O aseta e le o faailogaina, e pei o le Drone ma le Printer
4. E leai ni fonotaga a le komiti taitai e faia e talanoaina ai le alualu i luma o le galuega faatino
5. Tulitatao o Mea na Maua i le Suegatusi ua Mavae
6. E leai ni fonotaga a le komiti taitai e faia e talanoaina ai le alualu i luma o le galuega faatino

7. There were no project steering committee meetings held within the audited period to discuss the progress of the project

5.8 Programmatic Preparation Advance (PPA) for the period ended 30 June 2022

1. Delays in submitting PPA financial statements for audit

5.9 Samoa Pacific Resilience Program Project for the period ended 30 June 2022

1. No Withholding Tax Deducted

5.10 Samoa Pilot Program for Climate Resilience – Enhancing the Climate Resilience of the Coastal Resources and Communities (PPCR-ECR) for the 18 months ending 31 December 2021

1. No proper reconciliations were done for the two reimbursements of pre-financed payments hence the concern whether all payments that should have been reimbursed were included and thus reimbursed accordingly.
2. In the course of the audit, we requested contracts for the suppliers in support of the payments made but were said that some contracts were misplaced.
3. Delay submission of accounts for audit

5.11 Samoa COVID-19 Emergency Response Project for the period ended 30 June 2022

1. Audit noted lapses in management and monitoring of assets procured from the project
2. Fixed Assets Register (FAR} not updated on regular basis
3. There were unlabelled assets identified during the assets sighting conducted.
4. There were damaged assets disposed without informing the project admin team for their records - there were mattresses at the Tuasivi Hospital, claimed to be torn/damaged and were not healthy for patients use, were written off and disposed in the government auction of old assets in Savaii.

7. Sa leai ni fonotaga a le komiti taitai o galuega faatino na faia i totonu o le vaitau na sueina tusi e talanoaina ai le alualu i luma o le galuega faatino

5.8 Sauniuniga o Polokalama i Luma (PPA) mo le vaitau na faaiuina i le aso 30 Iuni 2022

1. Faatuai i le auina atu o faamatalaga tautupe a le PPA mo le suegatusi

5.9 Galuega Faatino o le Polokalame o le Maufetuunaiina o le Pasefika i Samoa mo le vaitau na faaiuina i le aso 30 Iuni 2022.

1. Leai se Lafoga e Taofia e Toesea

5.10 Polokalame Faataitai a Samoa mo le Maufetuunai o le Tau – Faaleleia o le Tau Maufetuunai o Punaoa ma Nuu o le Talafatai (PPCR-ECR) mo le 18 masina e faamutaina i le aso 31 Tesema 2021.

1. E leai ni faatusatusaga talafeagai na faia mo tupe toe faaola e lua o tupe na totogi muamua atu, o le mea lea na popole ai pe na aofia ai tupe uma na totogi atu sa tatau ona toe totogiina ma faapea ona toe totogiina e tusa ai
2. I le gasologa o le suegatusi, sa matou talosagaina ai ni konekarate mo faioloa e lagolago ai tupe na totogi atu ae sa fai mai o nisi o konekarate sa sese
3. Faatuai le auina atu o teugatupe mo le suegatusi

5.11 Galuega Faatino mo le Tali Atu i Faalavelave Faafuasei i Samoa COVID-19 mo le vaitau na faaiuina i le aso 30 Iuni 2022.

1. Sa matauina lape i le puleaina ma le mataituina o aseta na maua mai le galuega faatino
2. Lesitala o Aseta Tumau (FAR} e le faafouina i se tulaga masani
3. O loo i ai aseta e lei logoina na faailoaina i le taimi o le vaaiga o aseta na faia.
4. O aseta ua faaleagaina na lafoaia e aunoa ma le faailoaina atu i le au pulega o galuega faatino mo a latou faamaumauga - sa i ai faamalu i le Falemai i Tuasivi, na fai mai ua masaesae/faaleagaina ma e le maloloina mo le fa’aaogaina e gasegase, na tusia ma tuu i le faatautui a le malo o aseta tuai i Savaii.

5.12 Samoa Agribusiness Support Project for the period ended 30 June 2022

1. As of the 22 December 2022, the total undisbursed amount of USD$331,217.80, including a total of USD$36,939.79 not yet committed.
2. Funding of project expenses through SASS Central Bank of Samoa (CBS) account to be effectively managed instead of using Government funds the project
3. No replenishment of funds received during the entire financial period

5.13 Samoa Climate Resilient Transport Project for the year ended 30 June 2022

1. Slow utilization of funds and delays in implementation of project activities
2. As a concern with other Bank infrastructure projects, we again raise the lack of steering committee coordinated meetings facilitating the implementation of the SCRTP activities.
3. Delay submission of reports to the International Development Association (IDA), World Bank
4. Vouchers misplaced

5.14 Samoa Connectivity Project for the financial year ended 30 June 2022

1. Incorrect payments paid from project funds
2. Non-compliance with project agreement
3. Transactions not recorded on Finance One counterpart
4. Unposted transactions on Finance One Counterpart ledger
5. Unposted transactions to the Projects Counterpart Finance One account amounts to $150,625.68 which needs to be updated accordingly
6. Project implementation delays
7. Incomplete steering committee meetings minutes
8. Fixed assets management policy to be established

5.15 Samoa Prisons and Correctional Services Rehabilitation Program for the year ended 30 June 2021

1. Delayed submission of Financial Statements for audit
2. Assets not properly labeled with asset number for identification

5.12 Galuega Faatino Lagolago Faatoaga a Samoa Mo le vaitau na faaiuina i le aso 30 Iuni 2022

1. E oo mai i le aso 22 Tesema 2022, o le aofaiga atoa e lei avegaina o le USD$331,217.80, e aofia ai se aofaiga o le USD$36,939.79 e lei tuuina atu lava
2. Faatupeina o tupe faaalu o galuega faatino e ala i le teugatupe a le SASS Central Bank of Samoa (CBS) ina ia puleaina ma le mataalia nai lo le faaaogaina o tupe a le malo o le galuega faatino
3. Leai se toe faatumuina o tupe na maua i le vaitau atoa o mea tautupe

5.13 Galuega Faatino o femalagaaiga e le maluelue o le tau o Samoa mo le tausaga na faaiuina i le aso 30 Iuni 2022

1. Faalemū le faaaogaina o tupe ma le faatuai i le faatinoina o gaoioiga faatino
2. I le avea ai ma se popolega i isi poloketi mo le atinaega o faletupe, matou te toe lagaina ai le leai o ni fonotaga faamaopoopo a le komiti foeuli e faafaigofie ai le faatinoina o gaoioiga SCRTP
3. Faatuai le auina atu o lipoti i le Asosi o Atinaega Faavaomalo (IDA), Faletupe a le Lalolagi
4. Pepa totogi sa tuu seseina

5.14 Galuega Faatino o le Fesootaiga a Samoa mo le tausaga faaletupe na faaiuina i le aso 30 Iuni 2022

1. O tupe totogi e le sao na totogi mai tupe o galuega faatino
2. Le usitaia o le maliega o galuega faatino
3. O faatau e le o faamaumauina i le Finance One
4. O faatau e lei faamauina i le Tusi Paaga o le Finance One
5. O faatau e lei faapipiiina i le Faitotoa o Mea Tautupe a le Tagata e Faia Galuega Faatino e tasi le aofaiga o le faitotoa e $150,625.68 lea e manaomia ona faafouina e tusa ai
6. Faatuai le faatinoina o galuega faatino
7. Minute o fonotaga a le komiti taitai e le'i mae'a
8. O aiaiga faavae o le puleaina o aseta tumau e tatau ona faatuina

5.15 Samoa Prisons and Correctional Services Rehabilitation Program for the year ended 30 June 2021

1. Faatuai ona auina atu o Faamatalaga o Mea Tautupe mo le suegatusi
2. Aseta e le o faailogaina lelei i le numera o aseta mo le faailoaina

5.16 Systems Strengthening for Effective Coverage of New Vaccines in the Pacific (Samoa) Project for the financial year ended 30 June 2022

1. Missing/Lost assets
2. Delayed reimbursement of Government of Samoa (GoS) funds

5.17 Samoa Tourism Growth Partnership Program for the period 1 July 2019 – 31 December 2022

1. Fixed Assets Register not updated.
2. Unsigned meeting minutes

5.18 Project for the Provision of Emergency Rescue Equipment to Samoa Fire and Emergency Services Authority for the period 1 March 2021 – 31 August 2022

1. New rescue boat acquired with no fuel tank/storage
2. Age of refurbished Fire Rescue Truck not in line with government policy.

5.19 Samoa Health System Strengthening Program for Results for the period 1 July 2020 – 30 June 2021

1. Audit noted that the Program 2021 financial statements were not submitted for audit as per the requirements Financial Reports and Audits. Section 5.09 of the General Conditions.
2. Poor asset register maintenance and safeguarding Program assets
3. Payment vouchers and supporting documents were not properly kept and filed
4. Under-utilization of Program budget

5.16 Poloketi mo le faamalosia o faiga mo le faalauteleina o tui puipui fou i le Pasefika (Samoa) mo le faaiuina o le tausaga faaletupe aso 30 June 2022

1. Aseta leiloloa
2. Faatuai i le toe totogiina atu o vaegatupe a le Malo

5.17 Polokalama Faapaaga o le Tuputupu Ae o le Turisi Pisinisi Samoa mo le vaitau 1 Iulai 2019 – 31 Tesema 2022

1. Resitala o aseta tumau e le I faafouina
2. Minute o fono e lei faamaoniaina

5.18 Galuega Faatino mo le Sauniaina o Masini Laveai mo Faalavelave Faafuasei i le Pulega o le Tautua o le Afi ma Faalavelave Faafuasei a Samoa mo le vaitau 1 Mati 2021 – 31 Aokuso 2022

1. Ua maua se vaa laveai fou e leai se tane/teuina o suauu
2. Tausaga o le loli laveai afi ua toe faafouina e le ogatasi ma aiaiga faavae a le malo

5.19 Polokalama Faamalosia o le Faiga o le Soifua Maloloina i Samoa mo Taunuuga mo le vaitau 1 Iulai 2020 – 30 Iuni 2021

1. Na maitauina e le Suegatusi o faamatalaga o mea tautupe a le Polokalama 2021 e lei auina atu mo le suegatusi e tusa ai ma tulaga manaomia o Lipoti o Mea Tautupe ma Suegatusi. Vaega 5.09 o Tulaga Lautele. (i) Suegatusi.
2. Tausiga o Lesitala o Aseta ma le malupuipuia o aseta o le Polokalama
3. Sa le'i teuina ma failaina lelei ia tusi faatau o tupe totogi ma pepa o faamatalaga.
4. Le faaaogaina o le paketi o le Polokalama

6 OTHER AUDITS

6.1 Special Audit of the Ministry of Police Armoury 2017

1. Arms Ordinance 1960 is out-dated
2. Unlawful practice of issuing Temporary License
3. Inconsistent practice of issuing firearm license
4. Licensing Regime Issues
5. Arms Control Issues
6. No actual policy to guide the daily operation of the Armoury Division
7. Possession of unlawful firearm
8. Non-compliance with firearm disposal requirements.
9. Issues relating to storage of Firearms and Ammunition in the Vault
10. Unclear Segregation of Duties and Responsibilities of Arms Officers
11. Improvement with the monitoring of firearms and ammunitions.
12. All damaged firearms needs to have an irregularity report
13. Need for an upgrade of the armoury
14. Deficiencies with records maintenances and the armoury register
15. Armoury Accountable forms not registered under the Ministry records.
16. Need improvement with the control of firearms within the country

6.2 Performance Audit on Performance Measures for the Ministry of Police, Prison, and Correction Services for the financial years ended 30 June 2018 and 30 June 2019

1. Inconsistent results of the KPis in the Ministry's Annual Review and Annual Report
2. Some KPis in the Approved Estimates were not reported in the Ministry's Annual Report

6. O ISI SUEGATUSI

6.1 Suegatusi Faapitoa mo le Nofoaga o lo'o teu ai Aupega Malolosi o le Matagaluega o Leoleo 2017.

1. O le Tulafono o Auupega 1960 ua lē toe aoga.
2. Faiga faasolitulafono o le tu'uina atu o laisene lē tumau.
3. Faiga lē tumau o le tu'uina atu o le laisene mo auupega malolosi.
4. Faafitauli i le faagasologa o le faagaioiina o laisene.
5. Faafitauli i le puleaina o auupega.
6. Leai se faiga faavae aloaia e taialaina ai le faasologa o galuega faatino i aso taitasi o le Vaega o Nofoaga mo Aupega Malolosi.
7. Tagofia o auupega malolosi faasolitulafono.
8. O le lē usitaia o tulaga mo'omia mo le faaaogaina o aupega malolosi.
9. Faafitauli e faatatau i le teuina o aupega malolosi ma pulufana i le sefe
10. E lē manino le vavae'eseina o tofiga ma tiutetauave o le aufaigaluega gafataulimaina.
11. Faaleleia atili i le mataituina o aupega malolosi ma pulufana
12. O aupega malolosi uma ua faaleagaina e mo'omia ona i ai se lipoti mo tulaga faaletonu.
13. E tatau ona faafouina le nofoaga mo aupega malolosi.
14. O faaletonu i le tausiga o faamaumauga ma le resitala o le nofoaga mo aupega malolosi.
15. O pepa faatumu mo le nofoaga o aupega malolosi e le i resitalaina i lalo o faamaumauga a le Matagaluega.
16. Mo'omia se faaleleiga o le puleaina o auupega malolosi i totonu o le atunu'u.

6.2 Suega o Galuega Faatino mo Fua Faatatau o Galuega Faatino a le Matagaluega o Leoleo ma Falepuipui mo le faaiuina o Tausaga Faaletupe 30 Iuni 2018 ma le 30 Iuni 2019.

1. O taunuuga o faailoga autu o galuega faatino e le o faatumauina i le lipoti faaletausaga a le Matagaluega.
2. O faailoga autu o galuega faatino sa faamaonia i le Tala Faatatau o le Tupe e le i lipotia i le lipoti faaletausga a le Matagaluega.

6.3 Performance Audit on Key Performance Indicators (KPIs) for the Animal Protection and Health Division (APHD) for the financial years ended 30 June 2018 and 30 June 2019

1. Incomplete monthly muster of livestock from Vaea, Togitogiga, Lemafa and Tanumalala farms
2. Cattle and sheep records disappear from the muster over the three financial years (2017- 2020) without proper explanation
3. Inconsistent, outdated and inaccurate records in the musters
4. Same Tag Number for livestock in Togitogiga Farm
5. No official certificates and confirmation to verify movements/ situations of missing or dead livestock
6. Irregularities Report on missing livestock not compiled and reported
7. Herd muster system was not operated in FY 2017-2018 & 2018-2019 & 2020/2021
8. Poor control over the sales (receipting, payment and delivery) of cattle and sheep
9. Payment - Receiving Payment of Sales at APHD instead of the Ministry's Cashier
10. Delivery - Livestock tag number 011 receipt different from tagged number of livestock delivered
11. Sold Livestock not yet delivered
12. Selling prices of the livestock sold are estimated
13. Stimulus Package 1 (SPl) Review
14. Monies from sale of SP1 cattle not properly accounted for
15. Delayed Receipting of sales monies
16. Re-use of sale monies not receipted to purchase replacement cattle
17. Use of fictitious names for Information on sales records
18. Internal Audit's Independent Checks
19. Staff personal monies ($8,400) meant for purchasing cattle was deposited and used by the social fund
20. Insufficient documentation for sheep Sales
21. Insufficient documentation for cattle sales
22. Savaii Masamasa Farm operation
23. Lack of coordination between Units and individuals within APH Division

6.3 Suega o Galuega Faatino mo Faailoga Autu o Galuega Faatino mo le Puipuia o le Gataifale mo le faaiuina o Tausaga Faaletupe 30 Iuni 2018 ma le 30 Iuni 2019.

1. Lē atoatoa o fa'amaumauga faalemasina o lafumanu mai Vaea, Togitogiga, Lemafa ma Tanumalala
2. Sa leai ni faamaumauga mo mamoe ma povi mo le ova ma le tolu tausaga faaletupe (2017 – 2020) e aunoa ma se fa'amatalaga talafeagai.
3. O fa'amatalaga o lo'o faamauina e lē o talafegai, ua le toe aogā ma e le sa'o foi.
4. Numera faailoga e tasi o lo'o faaaogaina mo le lafumanu i le Faatoaga a Togitogiga
5. E leai ni tusi faamaonia aloaia ma se faamaumauga e faamaonia ai gaioiga/tulaga o lafumanu o loo leiloloa pe ua fa'atama'ia.
6. Lipoti o tulaga faaletonu e uiga i lafumanu o loo leiloloa e lei tuufaatasia ma lipotia mai.
7. O le polokalame mo le faamaumauina o lafu e le i fa'agaioiina i le TF 2017-2018 & 2018-2019 & 2020/2021.
8. E lē lelei le mataituina o faatauga (lisitiina, totogiina ma le tilivaina) o povi ma mamoe.
9. Pepa totogi - Taulimaina e le vaega gafataulimaina o totogi mo fa'atauga nai lo le teu oloa a le Matagaluega.
10. Kiliva – O le risiti mo le numera faailo o le lafumanu 011, e ese mai le numera faailo o lafumanu sa kilivaina.
11. O manu ua ma'ea ona faatau ae le i kilivaina.
12. O tau e faatau atu ai manu mai le lafumanu e fuafuaina uma.
13. Iloiloga o le Fesoasoani mo le fa'amāmā avega a le Malo 1 (SPI)
14. O tupe maua mai le faatauina atu o povi e le o faamaumauina lelei.
15. Faatuai i le fa'arisitiina o faatauga.
16. Toe faaaogaina o tupe maua mai fa'atau e le i fa'arisitiina e faatau ai povi e sui a'i ai povi ua taulia.
17. Faaaogaina o igoa faafoliga mo fa'amatalaga i faamaumauga o faatauga.
18. Siaki tutoatasi a le au suetusi fa'alotoifale.
19. O tupe patino i le aufaigaluega ($8,400) mo le faatauina o povi sa teuina ma faaaogaina e le komiti mo faamoemoega faalauaitele.
20. E lē lava fa'amaumauga mo le fa'atauga o mamoe.
21. E lē lava fa'amaumauga mo le fa'atauga o povi.
22. Galuega faatino o le fanua mo lafumanu i Masamasa, Savai'i.
23. Leai o se faamaopoopoga i le va o vaega taitasi ma le aufaigaluega i totonu o le vaega a le APH.

6.4 Performance Audit on Performance Measures of the National University of Samoa for fiscal years ended 30 June 2019 and 30 June 2020

1. From the review conducted, it was noted that KPIs from Approved Estimates in the Government Budget are not reported or disclosed by the University in the annual reports.
2. Assessment also noted that some KPIs were being reported with different/conflicting implementation status
3. From analysis of the NUS Annual Reports 2018 and 2019, there were KPis that were reported as "achieved" which means that the indicator has been implemented and completed however there was insufficient supporting documentations available to verify and confirm the status reported.
4. KPIs with unrealistic and immeasurable set targets

6.5 Office of the Attorney General Audit of Economy – Procurement for the period July 2020 – December 2020

1. Non Compliance with Minimum of 3 Quotes

6.6 Samoa Shipping Services Audit of Economy – Procurement for the period July 2020 – December 2020

1. Non Compliance with Minimum of 3 Quotes

6.7 Samoa Shipping Services Performance Audit on Key Performance Indicators for the financial years ended 30 June 2019 and 30 June 2020

1. KPI wording needs to be reviewed as some are not specific and up to date to be measurable
2. The KPIs are not all accounted for and consistently recorded in the two audited Annual Reports.
3. Inconsistent results of the KPIs in the Annual Management Plan and Annual Report.

6.8 Special audit of the Ministry of Prisons and Correction Services for the year ended 30 June 2020

1. Risks Assessment processes currently in place warrant revision.
2. Weaknesses in the Budget Preparations and Monitoring
3. Monitoring and reporting financial information warrants improvement

6.4 Suega o Galuega Faatino mo Fua Faatatau o Galuega Faatino a le Iunivesite Aoao o Samoa mo le faaiuina o tausga faaletupe 30 Iuni 2019 ma le 30 Iuni 2020.

1. Mai le iloiloga sa fa’atautaia, sa fa’amauina ai o faailoga autu o galuega faatino mai le Tala Faatatau o le Tupe sa faamaonia i le Tala o le Tupe a le Malo, e le o lipotia mai pe faailoaina e le Iunivesite i lipoti faaletausaga.
2. Na maitauina foi i le iloiloga o nisi o faailoga autu o galuega faatino sa lipotia mai ma ni tulaga eseese/fete’ena’i i le fa’atinoga.
3. Mai le iloiloga o lipoti fa’aletausaga a le Iunivesite Aoao o Samoa 2018 ma le 2019, sa i ai fa’ailoga autu o galuega fa’atino sa lipotia mai ua "ausia", o lona uiga ua faatinoina ma faamaeaina le numera faailo. Peita’i ane, e le i lava pepa o faamatalaga lagolago e faamaonia ma faamautu ai le tulaga sa lipotia.
4. O faailoga autu o galuega fa’atino e lē talafeagai ma faigata ona ausia taulaiga ua mae’a ona fa’ata’atitia.

6.5 Suegatusi o le Tamaoaiga mo le Ofisa o le Loia Sili – Faatauga mo le vaitaimi amata mai ia Iulai 2020 – Tesema 2020.

1. Lē usita’ia o taiala mo ni faamatalaga tau oloa e lē itiiti ifo ma le 3.

6.6 Suegatusi o le Tamaoaiga o le Pulega o Auaunaga o Vaa Samoa – Faatauga mo le vaitaimi amata mai ia Iulai 2020 – Tesema 2020.

2. Lē usita’ia o taiala mo ni faamatalaga tau oloa e lē itiiti ifo ma le 3.

6.7 Suega o Galuega Faatino mo Faailoga Autu o Galuega Faatino a le Pulega o Auaunaga O Vaa Samoa i le faaiuina o Tausaga Faaletupe 30 Iuni 2019 ma le 30 Iuni 2020.

1. E mo’omia ona iloiloina faaupuga mo faailoga autu o galuega faatino, ma faafouina ina ia manino lelei.
2. E le o faamaumauina uma faailoga autu o galuega faatino i lipoti faaletausaga e lua ua sueina faasuetusi.
3. Fe’ese’esega i taunuuga o faailoga autu o galuega faatino i le fuafuaga faaletausaga a le Pulega ma le lipoti fa’aletausaga.

6.8 Suegatusi Faapitoa o le Matagaluega o Falepuipui i le faaiuina o le tausaga faaletupe 30 Iuni 2020.

1. Faagasologa o iloiloiga mo tulaga lamatia faapea poloaiga.
2. Vaivaiga i tapenaga ma le mataituina o le Tala Faatatau o le Tupe.
3. O le mataituina ma le lipotia o faamatalaga tau tupe e faamaonia ai poloaiga mo le aga’i i luma.

4. Audit assessment found that the composition of adult inmates at Olomanu is made up of convicted murderers serving life terms and convicted rapists serving 8-15 years' terms but these high risk inmates should be kept at the Tanumalala prison.
5. High Risk Inmates participating in community service in town
6. Absence of safeguards for inmates doing community works in town
7. Large number of prisoners in cells - difficult to control by Guards
8. No Proper Register for Sales of Farming Products
9. Absence of guidelines to demonstrate accurate number of employees within units
10. SPCS is employing less staff than that of the required number on the structure as shown on the table above meaning SPCS is operating with short staff
11. HR Manuals & policies not approved
12. Absence of candidate background check reports
13. Increment not in line with policies
14. Absence of a rostering policy and procedure manual
15. Absence of approval by the Minister to engaged non-sworn members for a specific assignment as stipulated by Prisons and Corrections Regulations 2014 Part 2 (9).
16. There is a significant increase in on-call Shifts attracting also an increase in on-call Allowance Payments
17. Overtime T1.5 and T2 is replaced by on-call allowance
18. Actual on-call allowance paid out during FY2019/2020 is $423,625
19. Different rates applied to the same salary level group
20. Absence of Accountability in the Farm operation at Olomanu from planting to harvesting to selling.
21. Absence of Plantations produce register
22. Database for prisoners records
23. Internet and phone lines not functioning properly
24. Incorrect Prisoners released due to incorrect data in system

4. Sa faamauina i le iloiloga a le suetusi o le faatulagaga o pagota matutua i Olomanu, e aofia ai ni faatinoga tau fasioti tagata, ma o loo nofo salaina i le olaga atoa, ao isi e aofia ai ni faatinoga mataga i tama'ita'i ma ua faasalaina mo le 8-15 tausaga, peita'i o nei pagota e tatau ona taofia i le falepuipui i Tanumalala ona o le maualuga o le tulaga lamatia o latou faatinoga.
5. O pagota e maualuga le tulaga lamatia o lo'o auai i auaunaga faalauaitele i le taulaga.
6. Leai ni puipuiga mo pagota o loo faia galuega fa'alauaitele i le taulaga.
7. Toatele pagota i sela - faigata ona pulea e leoleo.
8. Leai se resitala talafeagai mo faatauga o oloa tau fa'atoaga.
9. Leai ni taiala e fa'ailoa ai le aofaiga sa'o o tagata faigaluega i totonu o vaega ta'itasi.
10. O loo fa'afaigaluegaina e le vaega mo auaunaga lautele le itiiti ifo o le aufaigaluega nai lo le aofaiga fa'atulagaina.
11. E le i fa'amaonia taiala ma tulafono mo le Vaega o auaunaga lautele.
12. E leai ni lipoti fa'atatau i tala'aga o tagata.
13. O le fa'aopopoga e le o gatusa ma tulafono.
14. Leai se tusi taiala po o se tulafono i le fa'agasologa o taimi faigaluega faatulagaina.
15. Leai se faamaoniga a le Minisita e tu'uina ai tagata e le o tauto se tofiga patino e pei ona faatulagaina e le Falepuipui ma Faasa'oga 2014 Vaega 2 (9).
16. O loo i ai se faasiliga tele i alauni mo auaunaga mo le tali atu i fa'alavelave tutupu, ua aua ai le faateleina o tupe totogi o alauni mo lea auaunaga.
17. O ovataimi T1.5 ma T2 ua suia nei i alauni o auaunaga mo le tali atu i fa'alavelave tutupu.
18. O vaegatupe sa faaaluina mo alauni o nei auaunaga sa faamaonia I le TF2019/2020 e tusa ma le $423,625.00.
19. O fua faatatau eseese sa faatatau mo le totogi lava e tasi.
20. Leai ni faiga mo le va'ava'aia lelei i le faagasologa o galuega faatino i le faatoaga i Olomanu mai le totoina i le seleseleina e oo i le faatauina atu.
21. Leai se resitala mo fua o fa'atoaga.
22. Faamaumauga faatekonolosi mo pagota.
23. E le o ola lelei laina o le initaneti ma telefoni.
24. O pagota ua sese ona tatalaina i tua talu ai le lē sa'o o faamaumauga i luga o le polokalame faakomepiuta.

25. Delayed in Completion of Work
26. Compliance with legislative and policy requirements in the construction of Vaiaata Cells
27. Late building permit
28. Audit noted that a report by the Ministry of Works, Transport and Infrastructure (MWTI) dated 17 March 2020, on the Cell Block construction at Vaiaata Prion shows that part of the construction is non-compliant with building drawings.
29. Audit noted from its visit of the new building at Vaiaata that the hardyflex is used for the ceiling cover for the two cells which is a direct breach of building requirement and standard for a prison cell given the sceptical and breakable nature of hardy flex, exposing the cell building to high risk of possible prisoners easy escape.
30. Audit found that a curriculum for the entire rehabilitation program is absent
31. No clear rehabilitation model for Inmates with short or long sentences
32. Lack of Sufficient Performance Metrics.
33. Absence of equipment maintenance plan - support system for rehab
34. Variances in Rations recorded.
35. Risk Management Plan

6.9 Special audit of the Office of the Regulator for the year ended 30 June 2020 after the fire of April 2020

1. The inwards cash collection and receipts figure for the year ended 30 June 2020 were ascertained from the Bank Statement and the records held by the Ministry of Finance in the absence of the complete records of receipts destroyed in the fire.
2. The most affected part of the cash and cash equivalent account area is the cash and cheque payments.
3. The MYOB data from July to September 2019 that we were able to revive only had particulars of the cash and cheque payments but there was no other substantive or source record to indicate what these cash and cheque payments were actually for.

25. Faatuai i le fa’amaeaina o le galuega.
26. Usitaia o tulaga mo’omia e le fono faitulafono ma faiga faavae i le fausiaina o sela mo Vaiaata.
27. Tuai ona tuuina tu o le fa’atagaga mo le fausiaina o le fale.
28. Sa maitauina e le suegatusi se lipoti mai le Matagaluega o Galuega, Feaveaiga ma Atinae Tetele i le aso 17 Mati 2020, e uiga i le fausiaina o poloka mo sela i le falepuipui i Vaiaata ua faaalia ai o se vaega o le fausaga e le o mulimulita’i i le ata tusia mo le fale.
29. Na matauina e le suegatusi mai lana asiasiga i le fale puipui fou i Vaiaata e faapea, o le faaaogaina o le tuaiga fola e vaivai mo le taualuga o potu sela e lua, ua maitauina ai le solia o tulaga mo’omia mo le fausiaina o fale ma tulaga faatonuina mo sela o le falepuipui, talu ai o le natura o lea ituaiga faalo e mafai ona faaleagaina ma avea ai ma tulaga lamatia e ono faigaofie ona sosola ese ai pagota.
30. Sa faailoa i le suegatusi o se mataupu aoaoina mo le polokalame atoa o le toe fuata’ina e le i tuuina mai.
31. Leai se faataitaiga manino mo le ola toe fuata’iga o pagota e pu’upu’u ma umi taimi o lo’o nofosalaina ai.
32. Le lava le faatinonina o le iloiloina o le faatinoga o galuega.
33. Leai se fuafuaga lagolago mo le faaleleia o masini - polokalama lagolago mo le toe faafoeina.
34. Ese’esega i oloa faatulagaina mo tagata taitoatasi sa fa’amauina.
35. Fuafuaga mo le mataituina o tulaga lamatia.

6.9 Suegatusi Faapitoa mo le Ofisa o le Pule Faatonu i le faaiuina o le Tausaga aso 30 Iuni i le mae’a ai o le fa’alavelave tau malaia ia Aperila 2020.

1. O le fuainumera mo le aofaiga o le tupe sa aoina ma lisiti mo le tausaga faaiuina i le aso 30 Iuni 2020 na faamautinoa mai le faamatalaga tau tupe ma faamaumauga sa umia e le Matagaluega o Tupe i le leai ai o se faamaumauga atoatoa o lisiti sa faaleagaina i le afi.
2. O le vaega tau tupe sa pito i sili ona aafia i le fa’alavelave, o tinoitupe ma pepa totogi mo siaki.
3. O faamatalaga i le polokalame faakomepiuta o le MYOB mai ia Iulai e oo ia Setema 2019 lea sa mafai ona matou toe faaolaolaina, e na o faamatalaga patino i tupe ma pepa totogi mo siaki, ae sa leai lava se isi faamaumauga taua po o se punavai e faailoa mai ai le mafuaa’ga moni mo nei tupe ma pepa totogi mo siaki.

4. From October 2019 to 16th April 2020 we did not even have the benefit of MYOB data to indicate or capture the particulars of the cash and cheque payments for this period and we used the payees recorded on the paid cheques to estimate what the actual cheque and cash payments were for but the scans of some of the paid cheques from the Banks were also unreadable or illegible.

5. The only part of accounts receivable that was easy to audit was the opening figure or opening balance but when the closing figure was ascertained to compile the financial statements it resulted in a variance between the 2019 and 2020 figure of over$ I million Tala.

6. The 2020 account receivable figure is highly suspect because of the lack or rather absence of movements within each individual accounts receivable partly because of the records destroyed by the Fire but largely from the problem of unbilled or un-invoiced revenues for goods and services that are being used by both licensed and unlicensed operators for free.

7. As receivables are dues or payables to the Government that are supposed to be invoiced and collected for the Government by OOTR it is time now for the Ministry of Finance as the Treasurer and Chief Accountant of the Government and the Attorney General's Office as the Chief Legal Advisor to be directly involved.

8. MOF and AGO can work with OOTR on each accounts receivable and the terms and conditions of licence and registrations to use the Government's goods and services currently being supervised, overseen and sold by OOTR.

9. The payable side of the issue above on accounts receivable is the payable to government account area or category and while the opening figure was also easy to ascertain the closing figure ascertained to compile the financial statements also resulted in a variance between the 2019 and 2020 figure of over $1 million Tala

10. For FY2020 Audited Financial Statements, the accumulated losses of OOTR increased by more than $340,000 which is the loss for the year ended 30 June 2020 and the increase has come about because of the unbilled revenue problem resulting in the decrease in the Government revenues collected by OOTR of more than $1 Million Tala

11. For the Statement of Financial Performance certain account areas and categories were considered critical for further forensic accounting and auditing and examination such as Telecom licence fees, Radio spectrum fees, Administrative fees, Broadcasting fees and Electricity fees and together the variances in these account areas or categories between FY2019 and FY2020 add up to more than a $1 Million Tala fall or decrease.

12. We have noticed that for 3 straight consecutive years OOTR has accumulated operating losses and in fact the losses have worsened in FY2020.

13. We cannot conclude now whether the driver of the biggest loss OOTR suffered in the 3 years compared was the Fire or whether there was a cause or driver other than the Fire but we are hopeful that these accumulated losses can and will be turned around in the years to come under the current Regulator.

4. Mai ia Oketopa 2019 e oo i le aso 16 Aperila 2020 matou te lei maua foi le faamanuiaga o faamatalaga o le MYOB e faailoa mai ai faamatalaga patino i tupe totogi mo siaki mo lenei vaitaimi, ma sa matou fa'aaogaina ai tagata totogi tupe sa faamaumauina i siaki e fuafua ai po o a tonu vaega moni ai le siaki ma tupe na totogi atu, ae o kopi o nisi o siaki totogi mai faletupe sa le le mafai foi ona faitauina.

5. E pau le vaega o teugatupe sa faigofie ona sueina o le fuainumera amata po o le paleni amata, ae ina ua mautinoa le fuainumera faaiu e tuufaatasia ai faamatalaga tautupe, na maitauina ai le eseesega i le fuainumera o le 2019 ma le 2020 i le silia ma le $ I miliona Tala.

6. O le fuainumera o le tupe faaaitalafu i le 2020 e masalomia lava le maualuga ona o le lē lava po o le leai foi o ni gaioiga i nei teugatupe taitasi, talu ai o faamaumauga sa faaleagaina e le afi ma le faafitauli o tupe maua o le lē faia pe le i piliina o oloa ma auaunaga o loo fa'aaogaina e tagata faigaluega laiseneina ma i latou e leai ni laisene.

7. Talu ai o tupe maua o pili po o tupe totogi i le Malo lea e tatau ona piliina ma aoina mo le Malo e le Ofisa o le Pule Faatonu, ua oo nei i le taimi mo le Matagaluega o Tupe, o le Teuoloa ma le Tausitusi Sili o le Malo ma le Ofis o le Loia Sili o le Faufautua Sili Faaletulafono e aofia tonu ai.

8. E mafai e le Matagaluega o Tupe ma le Ofisa o le Loia Sili ona galulue faatasi ma le Ofisa o le Pule Faatonu i tagata aitalafu taitasi ma tuutuuga o resitala ma laisene e faaaoga ai oloa ma auaunaga a le Malo o loo vaavaaia i le taimi nei, ma faatauina atu e le Ofisa o le Pule Faatonu.

9. O le itu tatau i le totogiina o le mataupu o loo i luga, o le totogiina lea i le vaega o le teugatupe a le Malo, ma e ui o le fuainumera amata sa faigofie foi ona faamautinoa ai le fuainumera faaiu mo le tuufaatasia ai o faamatalaga tautupe, sa iu ai foi i se fe'ese'esega i le va o le 2019 ma le 2020 i le fuainumera e silia ma le $1 miliona Tala.

10. Mo Faamatalaga Tau Tupe sa sueina faasuetusi mo le TF2020, o le faaopoopoga o tupe gau a le Ofisa sa faateleina i le silia ma le $340,000 mo le tausaga na faamutaina i le aso 30 Iuni 2020 ma ua faateleina ona o le faafitauli o tupe maua e lei suesueina lea na iu ai i le faaitiitia o tupe maua a le Malo o lo'o aoina mai e le Ofisa i le silia ma le $1 Miliona Tala.

11. Mo le Faamatalaga o Faatinoga o Tau Tupe, o vaega patino o teugatupe sa manatu e taua mo nisi tausitusi ma suegatusi mo le iloiloga e pei o pili o le laisene o le telefoni fesootai, pili o le faalogonaina o le leitio, pili mo auaunaga lautele, pili o faasalalauga, ma o le eseesega i le aofaiga atoa o le tuufaatasiga o nei vaega i le va o le TF2019 ma le TF2020 e faaopoopo atu i le silia ma le $1 Miliona Tala le faaitiitiaga.

12. Sa matou matauina mo le 3 tausaga sosoo ai sa faaputuina e le Ofisa o le Pule Faatonu le gau i galuega faatino, ma sa faateteleina i le TF2020.

13. E le i mafai ona faaiuina e le suegatusi nei faafitauli pe sa mafatia le ave taavale i le telē o le gau a le Ofisa faatusatusa i le 3 tausaga i le afi, pe sa i ai se mafuaaga po o se ave taavale foi e ese mai le afi, ae ua faamoemoe uma i le toe liliuina o lea gau i tausaga o i loma i lalo o le vaavaaiga a le Pule Faatonu ua i ai nei.

14. If OOTR continues further in the path of accumulated losses perhaps it is best to remerged back to the regulatory functions of the State or Government exercised by the Ministry of Communications and Information Technology and the Ministry of Commerce, Industry and Labour.
15. The Government or State is no longer in the telecommunications competition that is currently being regulated by OOTR and the sole reason for having an Independent Regulator in the first place because the Government or State was a player in the telecommunication market or industry in the form of SamoaTel so re merging back to the existing State or Government Regulators is something that the current Telecommunication Regulator and Government should consider if accumulated losses of OOTR continue.
16. As a high risk public entity, OOTR is now selected for regular advisory and consulting by SAO especially in the areas of financial management, financial reporting, corporate services, internal auditing, quality control, quality assurance, output delivery and performance measurement and auditing.
17. SAO assisted with the search for a good Principal Accountant and SAO will work with OOTR, PSC and the Government Audit Committee to assess the needs of OOTR for an internal audit function.
18. While further forensic accounting and auditing continue on type approvals of equipment and devices it is advisable that OOTR maintains a proper inventory or register immediately for all devices and equipment that it receives for type approval.
19. While further forensic accounting and auditing continue on human resource it is advisable that OOTR works immediately with MOF and AGO to fill the blanks already identified by the reconstruction/rebuild assignment and reported in this Interim Report 1.
20. We believe that OOTR has yet to reveal all about the history of the connectivity project with its international partners for the information of all Samoans as this project appears now to be immensely linked to the problems of unlicensed or unauthorised operators, unbilled government revenues and incomplete and faulty accounting of accounts receivables and payable to Government.
21. OOTR should by now have learned its lesson the hard way ensuring that all its paper records are digitized on a regular basis and cloud stored and it should adopt the current practice of SAO of keeping a Record ofInstitutional Memory (RIM) electronically.
22. OOTR is reminded of the importance of the 7 controls and safeguard reminded before since 2011 and again in this report on cloud storage and back up for all digital or electronic data such as Applications, Emails and Paper Records.

14. Afai e faaauau pea ona i ai le Ofisa i le ala o le faatupulaia pea o lea faafitauli, atonu e sili le toe tu'uina atu i tua i matafaioi faatonutonu o le Malo o loo faaatinoina e le Matagaluega o Fesootaiga ma Faamatalaga Fa'atekonolosi ma le Matagaluega o Pisinisi, Alamanuia ma Leipa.

15. Ua le o toe i auai le Malo i le tauvaga o fesootaiga lea o loo puleaina i le taimi nei e Ofisa o le Pule Faatonu ma le mafuaaga e tasi mo le i ai o se Pule Faatonutonu tutoatasi, talu ai o le Malo sa auai i le maketi o fesootaiga po o le pisinisi i le tulaga o le SamoaTel. O le toe tuufaatasia ma le Pule Faatonutonu a le Malo o loo i ai nei o se matafaioi e tatau ile Vaega o Fesootaiga ona tuu fa'alemafaufau pe afai ae faatumauina le faatupulaia o gau a le Ofisa.

16. I le avea ai ma se vaega e maualuga le tulaga lamatia mo tagata lautele, ua filifilia nei le Ofisa o le Pule Faatonu mo faufautua masani, e fautuaina e le Ofisa o le Pule ma le Suetusi Sili, aemaise lava i vaega e pei o le mataituina o tulaga tau tupe, lipoti o tupe, auaunaga lautele, suegatusi fa'alotoifale, o faatinoga ia lelei, faamautinoaga o faatinoga lelei, faatinoga o galuega faatino ma le suegatusi.

17. Sa fesoasoani atu le Ofisa o le Pule ma le Suetusi Sili i le sailiga o se Tausitusi Autu lelei, ma o le a galulue faatasi ai ma le Ofisa o le Pule faatonu, Komisi o Galuega a le Malo ma le Komiti Suetusi a le Malo e iloilo ai manaoga o le Ofisa o le Pule Fa'atonu mo se matafaioi mo le suegatusi fa'alotoifale.

18. A o faaauau pea ona faamaonia e le tausitusi ma suegatusi faaletulafono faamaoniga o masini, e fautuaina le tausia e le Ofisa o le Pule Faatonu se faamaumauga talafeagai po o se resitala mo masini uma mo le faamaoniga.

19. A o faaauau pea le tausitusi ma le suegatusi faaletulafono i tagata faigaluega, e fautuaina le Ofisa o le Pule Faatonu e galulue faatasi ma le Matagaluega o Tupe ma le Ofisa o le Loia Sili e faatumu avanoa ua uma ona faailoa mai mo le toe fausiaina o tofiga ma lipotia mai i lenei lipoti Faavaitaimi Muamua.

20. Matou te talitonu e lei faaalia mai e le Ofisa o le Pule Faatonu le tala faasolopito o le poloketi mo le fesootaiga ma ana paaga faavaomalo mo faamatalaga o tagata Samoa uma aua o lea galuega faatino ua foliga mai e feso'otai lava i faafitauli o kamupani e le'i laiseneina pe le i faatagaina, tupe maua a le Malo e le'i piliina ma le le atoatoa ma le sese o le tausitusi o tupe maua ma totogi atu i le Malo.

21. Ua tatau nei e le Ofisa o le Pule Faatonu ona tuu faalemafaufau le lesona e auala atu i auala faigata e faamautinoa ai o faamaumauga uma ua tatau ona faamauina i luga o upega tafailagi, i se tulaga masani ma teuina ai ma e tatau ona faaaogaina le faiga masani o loo i ai nei le Ofisa o le Pule ma le Suetusi Sili o le tausia o se Faamaumauga faatekonolosi (RIM).

22. Ua faamanatu atu i le Ofisa o le Pule Faatonu le taua o le 7 auala mo le puleaina ma le malupuipuia sa faailoa i ai a o lei oo i le 2011, ma toe faamanatu mai foi i lea lipoti e uiga i le teuina o faamatalaga i ao o upega tafailagi ma le faaleoleo mo faamatalaga faafuainumera po o faaeletonika uma e pei o Polokalama, Imeli ma fa'amaumauga tusitusia.

6.10 Bankruptcy Administration for the period ending 31 August 2022

1. There were no major issues raised during the audit review, therefore there were no issues reported in the management letter report.

6.11 Samoa Qualifications Authority Special Audit 2021

1. The Authority's payment reconciliation was not updated timely which has led to officials overlooking of the overpayment made to a Consultant
2. We also noted the first payment made deducted a 15% withholding tax but was not done with the last two payments of the contract.
3. The milestones delivered by the Consultants did not comply against the Outcome due dates specified in the Payment Contract conditions
4. From the documented process the responsible Bank checks and makes copies of the documents for processing the TT payments, but it seems like they also failed to complied with their processes.

6.12 Ministry for Customs and Revenue Special Audit of the Procurement of X-Ray Scanner 2022

1. We are of the view that the Bid Evaluation Committee (BEC) should have been expanded to include procurement experts, engineers, technical representatives, quality or product assurance representatives and this group should not be just observers in the process without any voting or decision influence so they should be voting members of BEC.
2. Caution should be exercised however when expanding BECs in relation to group dynamics and the difficulties of achieving consensus in a big group.
3. Our audit found no evidence or information to doubt the correctness of the recommendation from the current Tenders Board and in recognition and consideration of the best interests of Samoa the recommendation of the Tenders Board was advised to be revisited and implemented as soon as possible.
4. There were 2 questions in the audit, and the audit answered these 2 key questions in the main report stating that MCR's preferred product is the mobile truck mounted scanner and it is also the cheaper product than the alternative trailer mounted scanner when all the bids in the original and second bidding rounds are considered together.
5. The request for this audit came from Cabinet while the Samoa Audit Office (SAO) was fully engaged with other audits and engagements and our preliminary assessment of the audit request was that the subject matter of the audit request had already gone through many checks and balances and quality control and assurance reviews both on the sides of the previous and current Government and the Donor.

6.10 Puleaina o Gau Tau Tupe mo le faaiuina o le aso 31 Aokuso 2022.

1. Sa leai ni faafitauli tetele sa tulai mai i le taimi o le iloiloga o le suegatusi, o lea sa leai ai ni faafitauli sa lipotia mai i le lipoti o le tusi a le pulega.

6.11 Suegatusi Faapitoa mo le Pulega o Faailoga ma Tusipasi Taualoa a Samoa 2021.

1. E lei faafouina i le taimi sao le auiliiliga faatusatusa o tupe totogi a le Pulega lea sa amanaiaina ai e le aufaigaluega le soona totogiina o tupe mo se tasi o Faufautua.
2. Sa matou matauina foi o le tupe totogi muamua sa toesea ai se lafoga taofia e 15% ae sa lei faia i tupe totogi mulimuli e lua o le konekarate.
3. O tulaga sa tuuina atu e le Faufautua e le i mulimulita'i ma aso e tatau ai o le Taunuuga ua faamaoti mai i tulaga o le Feagaiga o Tupe Totogi.
4. Mai le faagasologa ua faamaumauina, e teu faafaletupeina e lē o lo'o gafataulimaina siaki ma le faiga o kopi o pepa o faamatalaga mo le faagasologa o tupe totogi o le TT, ae e foliga mai sa le mafai foi ona latou usitaia a latou faagasologa.

6.12 Suegatusi Faapitoa mo le Faatauga o le Masini X-Ray Scanner e le Matagaluega o Tiute ma Tupe Maua 2022.

1. Matou te manatu sa tatau ona faalauteleina le Bid Evaluation Committee (BEC) ina ia aofia ai tagata tomai faapitoa i faatauga, inisinia, sui faatekonolosi, sui mo le mataituina o faatinoga ia lelei po o le faamautinoaga o oloa ma o lea vaega Komiti e le tatau ona aofia ai na o ni tagata maitau i le faagasologa e aunoa ma se faatosinaga o le palota po o le faaiuga ina ia tatau ai ona avea i latou ma sui palota o le BEC
2. E tatau ona faaeteete pe a faalauteleina lea Komiti ona o tulaga faigata i le taumafai ai i ni maliega pe a toatele.
3. E le i mafai ona faailoa e la matou suegatusi se faamaoniga po o se faamatalaga e masalosalo ai i le sa'o atoatoa o le fautuaga mai le Komiti o Tauofoga o loo i ai nei, ma i le faailoaina ma le iloiloina o tulaga e sili ona lelei mo Samoa, e mo'omia ai ona toe Iloilo le fautuaga a Komiti o Tauofoga i se taimi vave lava.
4. E lua ni fesili ole suegatusi, ma o nei fesili e lua sa taliina e le suegatusi i le lipoti autu o loo faailoa mai ai o le taavale e sili i le va'ai a le Matagaluega o le loli feaveai e faapipii ai le masini faata ma e taugofie atu nai lo le isi taavale toso pe a iloiloina faatasi uma tauofo i le uluai tauofoga ma le lona lua.
5. O le talosaga mo lenei suegatusi sa tu'usa'o mai e le Kapeneta a o auai atoatoa le Ofisa o le Pule ma le Suetusi Sili (SAO) i isi suegatusi, ma o la matou iloiloga muamua lava o le talosaga mo le suegatusi o le mataupu ua mae'a ona fa'atinoina ai ni siaki o paleni ma iloiloga o le mataituina o le faatinoga lelei ma faamautinoaina o itu uma o le Malo sa i ai muamua ma le taimi nei, ma le vaega o fesoasoani fa'apa'aga.

6. Nevertheless, we chose to accept the request from Cabinet because we saw wisdom and intelligence in Cabinet's decision for SAO to start doing more compliance and microscopic audits especially in the area of major procurements subject to the approval of the Tenders Board and Cabinet.

6. E ui i lea, sa matou filifili e talia le talosaga mai le Kapeneta ona sa matou vaaia le poto ma le atamai i le faaiuga a le Kapeneta mo le Ofisa o le Pule ma le Suetusi Sili e amata ona fa'atinoina ni suegatusi o le tausisia o Tulafono ma faiga faavae faapea ni suegatusi auiliili aemaise lava i le vaega o faatauga tetele e tusa ai ma le faamaoniga a le Komiti o Tauofoga ma le Kapeneta.